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*Special Litigation Counsel for the Chapter 11 Trustee of the Soundview Debtors and the
Joint Liquidators of the Richcourt British Virgin Island Funds*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

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In re	:	
	:	Chapter 11
SOUNDVIEW ELITE LTD., <i>et al.</i> ,	:	
	:	Case No. 13-13098 (REG)
Debtors.	:	(Jointly Administered)
	:	

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In re	:	
	:	Chapter 15
RICHCOURT EURO STRATEGIES INC., <i>et al.</i> ,	:	
	:	Case No. 15-12273 (REG)
Debtors in Foreign Proceedings.	:	(Jointly Administered)
	:	

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CORINNE BALL, as Chapter 11 Trustee of SOUNDVIEW	:	
ELITE LTD., SOUNDVIEW PREMIUM, LTD.,	:	Adv. Pro. No.: _____
SOUNDVIEW STAR LTD., ELITE DESIGNATED,	:	
PREMIUM DESIGNATED and STAR DESIGNATED,	:	
and	:	
JOHN AYRES and MATTHEW WRIGHT, as Joint	:	
Liquidators of AMERICA ALTERNATIVE	:	
INVESTMENTS INC., OPTIMA ABSOLUTE RETURN	:	
FUND LTD., RICHCOURT ALLWEATHER B INC.,	:	
RICHCOURT ALLWEATHER FUND INC.,	:	
RICHCOURT COMPOSITE INC. and RICHCOURT	:	
EURO STRATEGIES INC.,	:	
	:	
Plaintiffs.	:	
	:	
v.	:	
	:	
	:	

COMPLAINT

CITCO GROUP LIMITED, ERMANNO
UNTERNAEHRER, SOUNDVIEW CAPITAL
MANAGEMENT LTD., RICH COURT CAPITAL
MANAGEMENT LTD., CITCO FUND SERVICES
(CAYMAN ISLANDS) LIMITED, CITCO FUND
SERVICES (EUROPE) B.V., CITCO GLOBAL
CUSTODY (NA) N.V., CITCO BANKING
CORPORATION N.V., CITCO TRADING INC.,
RICH COURT HOLDING INC., CFS COMPANY LTD.,
CFS CORPORATION LTD., CHRISTOPHER G.
SMEETS, ROBERT A. VOGES, ALPHONSE
FLETCHER, JR., FLETCHER ASSET MANAGEMENT,
INC., FLETCHER INTERNATIONAL, INC., GEORGE
LADNER, ENRICO LADDAGA, GABRIELE MAGRIS,
YVES BLOCH, DENIS KIELY, STEWART TURNER,
GERTI MUHO and FLOYD SAUNDERS,

Defendants.

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COMPLAINT

Plaintiffs Corinne Ball, not individually, but solely in her capacity as the Chapter 11 Trustee (the “**Trustee**”) of Soundview Elite Ltd. (“**Soundview Elite**”), Soundview Premium, Ltd. (“**Soundview Premium**”), Soundview Star Ltd. (“**Soundview Star**” and together with Soundview Elite and Soundview Premium, the “**Soundview Funds**”), Elite Designated, Premium Designated and Star Designated (the “**Designated Funds**,” and together with the Soundview Funds, the “**Soundview Debtors**”), and John Ayres and Matthew Wright, not individually, but solely in their capacities as Joint Liquidators (the “**Joint Liquidators**”) of America Alternative Investments Inc. (“**AAI**”), Optima Absolute Return Fund Ltd. (“**Optima**”), Richcourt Allweather B Inc. (“**RAB**”), Richcourt Allweather Fund Inc. (“**RAF**”), Richcourt Composite Inc. (“**RCI**”), and Richcourt Euro Strategies Inc. (“**RES**,” and together with AAI, Optima, RAB and RAF, the “**BVI Funds**,” and, together with the Soundview Funds and, with

respect to periods after their creation, the Designated Funds, the “**Richcourt Funds**”), by and through their counsel DiConza Taurig Kadish LLP, bring this complaint (the “**Complaint**”) against Citco Group Limited (“**Citco Group**”), Ermanno Unternaehrer (“**Unternaehrer**”), Enrico Laddaga (“**Laddaga**”), Gabriele Magris (“**Magris**”), Yves Bloch (“**Bloch**”), Christopher G. Smeets (“**Smeets**”), Robert A. Voges (“**Voges**”), Soundview Capital Management Ltd. (“**SCM**”), Richcourt Capital Management Ltd. (“**RCM**”), Citco Fund Services (Cayman Islands) Limited (“**CFS Cayman**”), Citco Fund Services (Europe) B.V. (“**CFS Europe**,” and together with CFS Cayman, the “**Citco Administrators**”), Citco Global Custody (N.A.) N.V. (“**Citco Global**”), Citco Banking Corporation N.V. (“**Citco Bank**”), Citco Trading Inc. (“**CTI**”), CFS Company Ltd. (“**CFS Company**”), CFS Corporation Ltd. (“**CFS Corporation**,” and together with CFS Company, the “**Citco Directors**”), Richcourt Holding Inc. (“**RHI**,” and together with Citco Group; SCM; the Citco Administrators; Citco Global; Citco Bank; CTI; Unternaehrer, Laddaga, Bloch, Smeets, Voges and Magris (each solely as to the time before he or it ceased working with Fletcher and FAM as specified below); and the Citco Directors (solely as to the time before June 21, 2008), the “**Citco Defendants**”), Alphonse Fletcher Jr. (“**Fletcher**”), Fletcher Asset Management, Inc. (“**FAM**”), Fletcher International, Inc. (“**FII**”), Denis Kiely (“**Kiely**”), Stewart Turner (“**Turner**”), George Ladner (“**Ladner**”), Gerti Muho (“**Muho**”) and Floyd Saunders (“**Saunders**,” and together with Fletcher, FAM, FII, Kiely, Turner, Ladner and Muho, the “**Fletcher Defendants**”) and, based on, *inter alia*, the investigation conducted by and through their attorneys, allege the following based upon personal knowledge as to themselves and their own acts, and upon information and belief as to all other matters.

NATURE OF THE ACTION

1. Citco may claim to be “the world’s pre-eminent hedge fund administrator,” but its treatment of the Richcourt Funds was an outrage and a shame. Citco Group created the now-

bankrupt Richcourt Funds, and it induced investors to place huge sums in them in reliance on Citco's good name. Then Citco Group sold the Funds to a manager who, it knew, had repeatedly looted the investments under his control. The result, for everyone except Citco Group, was disastrous.

2. Citco Group's wrongs did not end there. Citco Group remained on board, helping the deceitful manager, giving him an air of legitimacy and facilitating his defalcations. And when the manager's wrongdoing became obvious, Citco Group did not 'blow the whistle'; it simply jumped ship, and made sure it got its money out with the smallest possible loss. Citco even quit providing services to the Richcourt Funds before the looting was finished, leaving their books and records a shambles. Worse, Citco may have been covering its tracks: despite the Plaintiffs' requests, Citco Group and its subsidiaries have not provided documents essential to justifying their receipt of more than \$340 million in payments from the Richcourt Funds.

3. The Citco Defendants' partner in wrongdoing, the notorious Alphonse "Buddy" Fletcher, Jr., also cost the Richcourt Funds huge losses. Though he sometimes presented his activities as complex, multi-stage transactions, Fletcher's methods were actually time-honored and direct: he simply took investors' assets for his own. The Citco Defendants had ample evidence of Fletcher's wrongdoing when it sold him the Richcourt Funds, because Citco had been dealing with Fletcher for years. Besides, the Citco Defendants knew that Fletcher did not have enough cash to pay the Funds' purchase price because it had long been pressuring him to pay overdue sums. In the end, Fletcher had to purloin pension fund money that had been invested in one of his existing, fraudulently managed funds to pay Citco what he owed. And Citco knew it.

4. Once he had acquired the Richcourt Funds, Fletcher's actions were true to form: he took the Richcourt Funds' assets when he wanted them – sometimes using them to help his other money-losing funds appear successful – until the Funds had nothing left. As the Trustee of one of Fletcher's defunct funds concluded, Fletcher's funds “had many of the characteristics of a Ponzi scheme.” (See Trustee Report and Disclosure Statement, filed January 24, 2014 in *In re Fletcher Int'l, Ltd.*, Case No. 12-12796 (REG) [Docket No. 393], the “**FILB Trustee Report**” at 9.) Yet the Citco Defendants continued to assist Fletcher and to participate in his looting long after his purchase of the Richcourt Funds closed.

5. This adversary proceeding seeks redress for the Defendants' multi-year, multi-faceted scheme to profit from the Richcourt Funds' unquestioning reliance on Citco by looting the Funds' assets in utter disregard of the Defendants' fiduciary duties. This fraudulent scheme began while the Citco Defendants owned and managed the Richcourt Funds, continued after they sold most of their ownership interest to Fletcher and his company FAM, and culminated in the Funds' bankruptcy and liquidation. As set forth below, each of the Defendants played an essential role in carrying out the fraud, breaches of duty and plundering of the Richcourt Funds' assets that made up this deplorable scheme. But throughout, the Defendants' mindset and practice was the same: they each pursued their own financial interests, heedless of their promises, contracts and duties as fiduciaries, even though the result was the Funds' destruction and huge financial losses.

6. The Richcourt Funds' story begins in 1992, when Citco Group set up the “**Richcourt Group**,” a family of hedge funds and investment management companies that Citco owned and controlled. The various constituents of the Richcourt Group varied as new funds were launched and old ones were dissolved, but during the period relevant to this Complaint,

RHI was the Richcourt Group's primary holding company and the relevant funds in the Group were the following:

- (a) the three Soundview Funds and, after March 2009, the three Designated Funds, which are now the six Soundview Debtors in this proceeding;
- (b) the six "**BVI Funds**," which were incorporated in the British Virgin Islands ("**BVI**") and are now the subject of "winding up" proceedings in the BVI courts as well as a Chapter 15 proceeding in the United States Bankruptcy Court for the Southern District of New York;
- (c) Soundview Composite Ltd. ("**Soundview Composite**"), which is one of the few funds affiliated with Fletcher and FAM that has not yet filed a bankruptcy petition; and
- (d) New Wave Fund SPC ("**New Wave**"), which, like Soundview Composite, is affiliated with Fletcher and FAM but has not yet filed a bankruptcy petition.

7. The Richcourt Funds were entirely dependent on Citco Group, operating through its various subsidiaries. The Citco Defendants – Citco Group and its relevant personnel and subsidiaries – provided all of the decision-making and all of the administrative and other services needed to run the Richcourt Funds. The Citco Defendants occupied all managerial positions, served as officers and directors, chose all of the Funds' investments, and handled all of their communications with investors. Ultimately, however, the Richcourt Funds' dependence on Citco proved to be the cause of their demise, because when the interests of the Citco Defendants and of the Funds diverged, the Citco Defendants made no effort to bring in independent management. Instead, they ensured that no interests would be considered but their own.

8. In late 2007, Citco Group decided to exit the fund management business because of complaints it received from the clients of its other businesses – most importantly, its core fund administration business. These clients saw Citco Group’s ownership of a competing fund management company as creating conflicts of interest, and Citco determined to accommodate them. Citco Group did not face up to its conflicts in attempting to sell the Richcourt Group’s funds, however, even though they had evidence that the highest bidder would be financing his bid with fraud.

9. Citco Group began a concerted effort to sell RHI, and with it the Richcourt Funds and the rest of the Richcourt Group, in early 2008. In the end, Citco Group determined that Fletcher and FAM had made the best offer for RHI, and Fletcher formed Richcourt Acquisition, Inc. (“**RAI**”) to serve as the buyer.

10. On June 20, 2008, Citco Group sold 85% of RHI to RAI, keeping 15% in Citco Group’s subsidiary, Defendant CTI. Citco Group retained the right, however, to “put” CTI’s 15% interest to RAI whenever it wanted to divest itself entirely – and to do so at a price no less than it would have received if it had sold 100% of RHI initially. As a result, Citco Group ensured that it could exit its dealings with Fletcher whenever it chose. This transaction, which gave RAI, Fletcher and FAM control over RHI, is referred to as the “**Richcourt Acquisition.**”

11. The Citco Defendants were not merely heedless of the fact that selling RHI to Fletcher and FAM was inconsistent with their fiduciary duties to the Richcourt Funds. The Citco Defendants were, at best, willfully blind, because each of them knew or had to know that Fletcher and FAM could not be trusted. At the time of the Richcourt Acquisition, Citco and its affiliates had been doing business with Fletcher and FAM for years, and they had provided

myriad services to the funds Fletcher and FAM managed. As a result, the Citco Defendants knew Fletcher and FAM. They knew that, after paying Citco, Fletcher and FAM would not have the resources – even with access to the fees that the Richcourt Funds generated – to run those Funds effectively. And they had abundant evidence of what Fletcher and FAM did in that situation: they misappropriated investors’ assets. As discussed below, the Citco Defendants had even participated in Fletcher and FAM’s self-dealing.

12. Despite what they knew, the Citco Defendants took no steps to warn either the Richcourt Funds of which they were fiduciaries, or the Funds’ investors, about Fletcher and FAM. Instead, the Citco Defendants promised Fletcher and FAM that they would not disclose the Richcourt Acquisition unless they were required to do so by law. Thus, the Citco Group blithely became a participant in fraud: they threw the Richcourt Funds to the Fletcher and FAM wolves, without any warning of their impending fate. The Citco Defendants made sure that they themselves would not need to worry, however – their deal with Fletcher required him to pay the Citco Defendants up front and in cash.

13. Astonishingly, the Citco Defendants did not keep the Richcourt Acquisition confidential merely until it closed on June 20, 2008. Ignoring their lawyers’ urging and advice, the Citco Defendants delayed notifying investors about the Acquisition for months, and even then, they only approached selected investors informally. As a result, investors in the Soundview Funds and at least two of the BVI Funds did not receive official notice of the Richcourt Acquisition until late December 2008, fully six months after it occurred – and by then the Funds had suspended redemptions so that investors could not withdraw their money. Further, when the Defendants did disclose the Richcourt Acquisition to investors in letters from the Richcourt Funds’ new, Fletcher-affiliated directors, the letters were misleading and inaccurate.

14. The Citco Defendants' motivation in proceeding with the Richcourt Acquisition, and thereby assisting Fletcher and FAM's misappropriation of investor funds, was simple: it earned them enormous financial benefits. The Richcourt Acquisition not only extricated Citco from the fund management business, but also earned CTI more than \$25 million dollars in proceeds from selling the Richcourt Group. Fletcher and FAM's misappropriation of investor funds secured repayment of long-overdue loans that Citco Group subsidiaries had made to a fund managed by Fletcher and FAM, and facilitated a sweetheart payment of over \$6 million in cash to Unternaehrer - a member of Citco Group's Executive Committee (the "**Citco Executive Committee**"), and a Richcourt Funds fiduciary, who was leading the Richcourt Acquisition - so that he could purchase a house in France. These were benefits the Citco Defendants were unwilling to give up. Accordingly, even though they knew the Richcourt Acquisition put the Richcourt Funds at risk of looting by the self-dealing Fletcher and FAM, they sacrificed those Funds to their greed anyway, and ignored their fiduciary duties to the Funds and the investors that they knew were relying on them.

15. From the moment the Richcourt Acquisition closed in June 2008, the Richcourt Funds' fate was sealed: Fletcher and his colleagues were now free to treat their newly acquired Funds as piggy banks they could loot at will. The Citco Defendants continued as fiduciaries of the Richcourt Funds; many remained in their former capacities until March 2010 or later. Unternaehrer did not resign from RHI until December 2011. Yet even after Fletcher and FAM began their misappropriation of the Richcourt Funds' assets, the Citco Defendants took no steps to warn or protect the Richcourt Funds or their investors; they were concerned solely to preserve the benefits of the Richcourt Acquisition. In other words, the Citco Defendants' breaches of their fiduciary duties not only continued; they got worse.

16. Although not all of the relevant facts have yet come to light, the Defendants' post-Acquisition breaches of their duties to the Richcourt Funds began no later than November 2008. At that time, Fletcher and FAM started making new "investments" of the BVI Funds' assets into the Fletcher Income Arbitrage Fund, Ltd. ("**Arbitrage**"), a member of the failing family of funds that Fletcher and FAM had managed since before the Richcourt Acquisition. The FILB Trustee found that these investments totaled approximately \$40 million by June 2009. Yet the FILB Trustee also found that Arbitrage was greatly overvalued, so that these investments were plainly not in the BVI Funds' interests, but only in Fletcher and FAM's own. Further, during much of the time that Fletcher and FAM were making these investments, the Richcourt Funds had suspended their calculations of the Funds' net asset values, and investors' redemption rights were gated or suspended.

17. The Soundview Funds, too, became Fletcher and FAM's victim. In April 2009, Fletcher and FAM, with the assistance of certain Citco Defendants, misappropriated \$11 million of the Soundview Funds' assets to make even more bad, self-interested investments in Arbitrage. These investments were contrary to the stated strategic goals and investment objectives that were supposed to guide the operation of the Soundview Funds and on which investors had relied when they invested in the first place. Moreover, the Soundview Funds' new directors had specifically reassured investors in a January 2009 letter that the Soundview Funds' investment strategy had not changed and that they had not "invested in any [f]unds managed by FAM." Less than three months later, neither of these statements was true. And in October 2009, the Defendants converted the Funds' investments into even worse, *subordinated* investments in a different failing fund managed by Fletcher and FAM.

18. In March 2010, Fletcher and FAM again misused the Richcourt Funds' assets – this time approximately \$13 million – for an ill-advised, self-interested investment. Still, they weren't finished: the Defendants' pattern of misappropriation continued through at least 2013. When Richard J. Davis, the chapter 11 trustee (the "**FILB Trustee**") of Fletcher International Ltd. ("**FILB**"), sought to unwind a Fletcher Defendant's efforts to secrete assets away from creditors and the bankruptcy courts of two countries in December 2012, the Fletcher Defendants simply reached into their piggy bank and misappropriated another \$4 million from Soundview Elite to resolve their problem.

19. The Defendants' mismanagement and misconduct here was so pervasive that, within the span of just a few years, the Richcourt Group's assets under management declined from over \$1.5 billion prior to the Richcourt Acquisition to approximately \$175 million by December 2010. This decline ultimately culminated in the bankruptcy or liquidation of most of the funds in the Richcourt Group, and it certainly cannot be blamed on "market factors" alone – most investment funds, after all, did not decline so dramatically that they were forced into liquidation. Further, the Fletcher Defendants did not act on their own: the Citco Defendants consented to, and participated in, misconduct that led to the Richcourt Funds' demise.

20. On behalf of the Richcourt Funds that the Citco Defendants created, enticed investors into and then destroyed, the Trustee and the Joint Liquidators hereby seek redress from those who orchestrated, participated in, consummated and wrongfully benefitted from the Defendants' outrageous scheme to loot, defraud and – by leaving no assets for anyone else – ultimately bankrupt the Richcourt Funds.

PARTIES

A. The Soundview and Designated Funds

21. Soundview Elite was initially incorporated in October 2003 as an international business company in the Commonwealth of the Bahamas. In June 2005, Soundview Elite's place of incorporation was transferred by way of continuation to the Cayman Islands, and it now exists as an exempted company incorporated under the laws of the Cayman Islands.

22. Soundview Premium was incorporated on November 21, 2005 and continues to exist as an exempted company incorporated under the laws of the Cayman Islands.

23. Soundview Star was initially incorporated in May 2002 as an international business company in the Commonwealth of the Bahamas. In June 2005, Soundview Star's place of incorporation was transferred by way of continuation to the Cayman Islands, and it now exists as an exempted company incorporated under the laws of the Cayman Islands.

24. Prior to their filing for bankruptcy, the Soundview Funds carried on business as open-ended investment companies and each fund was registered as a mutual fund with the Cayman Islands Monetary Authority. The Soundview Funds operated as typically-structured Cayman Islands investment funds. Investors invested in the Soundview Funds by subscribing for participating shares. The participating shares represented investors' economic interest in the funds, and they were redeemable, subject to some limitations, upon request. The Soundview Funds, in turn, undertook to invest the subscription monies in accordance with the stated investments strategies described in confidential private placement memoranda ("PPMs") issued by each Soundview Fund.

25. Elite Designated, Premium Designated and Star Designated are each exempted companies incorporated on March 19, 2009 under the laws of the Cayman Islands. They were created by a transfer of assets and liabilities from the Soundview Funds. Because the liabilities they assumed were, on information and belief, greater than their assets, they were insolvent from the moment of their creation.

26. On September 24, 2013 (the “**Petition Date**”), each of the Soundview Debtors commenced a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”) in this Court (the “**Chapter 11 Cases**”). By an order dated October 16, 2013, this Court directed that the Chapter 11 Cases be procedurally consolidated and jointly administered. On January 23, 2014, this Court authorized and directed the United States Trustee to appoint a chapter 11 trustee. On February 3, 2014, this Court approved the appointment of Corinne Ball as Trustee of the Soundview Debtors.

27. Also, on September 24, 2013, the Grand Court of the Cayman Islands ordered that each of the Soundview Funds be placed into official liquidation and that Peter Anderson and Matthew Wright be appointed Joint Official Liquidators of the Soundview Funds.

B. The BVI Funds

28. RES was incorporated in February 2000. It exists as a BVI Business Company and is recognized as a professional fund.

29. Optima was incorporated as EFG Optima Fund Ltd in May 2005 and changed its name in December 2005. It exists as a BVI Business Company and is recognized as a professional fund.

30. RAF was incorporated as Richcourt Variable Opportunities Inc. in October 1996 and changed its name immediately thereafter. It exists as a BVI Business Company and is recognized as a professional fund.

31. RAB was incorporated in October 1996 and changed its name in December 1996. It exists as a BVI Business Company.

32. RCI was incorporated as Richcourt Variable Futures Inc. in May 2004 and changed its name in November 2006. It exists as a BVI Business Company and is recognized as a professional fund.

33. AAI was incorporated as Citco US Dollar Equities Ltd in October 1990 and changed its name to Richcourt America Inc. in October 1990. It changed its name again to Citco US Dollar Equities in July 1991, and then to America Alternative Investments Inc. in February 2008. It exists as a BVI Business Company and is recognized as a professional fund.

34. Prior to their liquidation proceedings, the above-mentioned BVI Funds carried on business as open-ended investment companies and each fund was registered as a professional fund with the British Virgin Islands Financial Services Commission. The BVI Funds operated as typically-structured BVI investment funds. Investors, including independent third parties, invested in the funds by subscribing for participating shares offered by each of the BVI Funds. The participating shares represented investors' economic interest in the funds, and they were redeemable, subject to some limitations, upon request. The BVI Funds, in turn, invested the subscription monies in accordance with their stated investment strategies as described in confidential PPMs issued by each BVI Fund.

35. On June 6, 2014, the BVI Funds filed applications before the Eastern Caribbean Supreme Court in the British Virgin Islands seeking the appointment of John Ayres and David Walker as joint provisional liquidators of the BVI Funds. On July 2, 2014, the BVI Court approved the applications.

36. On July 21, 2014, the BVI Funds filed applications before the Eastern Caribbean Supreme Court in the British Virgin Islands (the “**BVI Court**”) seeking the appointment of John Ayres and Matthew Wright as joint liquidators of the BVI Funds. On July 23, 2014, the BVI Court approved the applications.

37. On August 12, 2015 (the “**Chapter 15 Petition Date**”), the Joint Liquidators filed cases under chapter 15 of the Bankruptcy Code on behalf of each of the BVI Funds in this Court (the “**Chapter 15 Cases**”). On August 18, 2015, this Court entered an order directing that the Chapter 15 Cases be procedurally consolidated and jointly administered. On September 15, 2015, this Court entered an order in the Chapter 15 Cases granting recognition of the British Virgin Islands liquidation proceedings (the “**BVI Proceedings**”) as “foreign main proceedings.” By order made on September 18, 2015, the BVI Court granted sanction to the Joint Liquidators to pursue the claims asserted in this Complaint.

C. The Citco Defendants and Other Relevant Personnel

1. The Citco Group

38. Defendant Citco Group Limited (“**Citco Group**”) is a holding company for a global financial services organization described on its website and in marketing materials as the “Citco Group of Companies” (“**Citco**”). According to its web site as of September 2015, the Citco Group of Companies operates in more than 40 countries across the world with over 5,000

staff and offers a full range of financial and fiduciary services to hedge funds and other clients, including fund administration, custody and banking, financial products, and corporate and fiduciary services.

39. Citco Group, though it is a Cayman Islands company, has direct, substantial and continuous contacts with the United States and New York. Citco Group operates in the United States through twelve offices of subsidiaries or affiliates, including Citco Fund Services (USA) Inc., Citco Corporate Services Inc. and Citco Insurance Services LLC, all of which have offices at 350 Park Avenue, 29th Floor, New York, N.Y. 10022.

40. Upon information and belief, Citco Group conducts extensive business in New York, on its own or through its subsidiaries and affiliates, which generates substantial revenues for Citco Group. Throughout Citco Group's relationship with the Richcourt Funds and Fletcher and FAM, Citco Group personnel including its Executive Director Unternaehrer participated in meetings and communicated by telephone and email with individuals in New York regarding the Richcourt Funds and the Richcourt Acquisition. After the Richcourt Acquisition, Citco Group through Unternaehrer played a continuing role in managing the Richcourt Funds, in which Citco Group held a continuing 15% stake, and which were managed from New York by Fletcher and FAM.

41. Further, in July 2015, Citco Group greatly expanded its operations in New York by opening a "Gateway Center" at 350 Park Avenue. Citco Group's web site explains that "Citco Gateway is a unique market-entry solution, providing premium office locations and administrative services to businesses looking to establish operations in a new market, or further develop in an existing one." Citco Group's web site further explains how the Gateway Center is

intended to attract clients to their “global footprint” and “comprehensive suite of fund administration and corporate services”:

Located at 350 Park Avenue, Citco Gateway New York is situated in the heart of Manhattan’s commercial business and alternative funds district...Clients will be supported by Citco’s extensive business network and robust infrastructure, including a skilled reception staff and reliable, secure IT support. Importantly, Gateway clients will also have convenient access to Citco’s industry-leading, comprehensive suite of fund administration and corporate services.

Jay Peller, Global Head of Sales and Product Development at Citco, said, “We are pleased to extend our Gateway offering and help clients establish and develop their businesses in New York. With our deep experience, global footprint, and wide range of business relationships, Citco is uniquely positioned to help clients tackle the complications and challenges that can arise from venturing into a new market. We look forward to giving businesses of all sizes and growth stages – from start-ups to established investment firms to multi-national corporations – the support and solutions needed to compete and succeed.”

42. Citco, as its web site makes clear, operates as a single, integrated company with a single staff assigned to several “divisions.” Each division is ultimately controlled by Citco Group through the Citco Executive Committee. Upon information and belief, the Citco Executive Committee appoints global directors to oversee the daily operations of each of the divisions and these directors act on behalf of, and report directly to, the Citco Executive Committee. In the Fund Services Division, for example, of which William Keunen (“**Keunen**”) has been the global director since June 2001, “[e]ach office has a Managing Director reporting directly to Keunen who in turn reports directly to the four-man executive committee at Citco.” (Hedgework, *The Hedgework Interview: William Keunen, Director Fund Services*, November 28, 2003).

43. A 2010 article, for which various high-ranking individuals in Citco were interviewed, emphasized the non-hierarchical “flat” nature of the group’s management structure: “The firm prides itself as a flat organization....The fund services management team is just one

layer beneath the executive committee and there is day-to-day interplay between them.” (Bill McIntosh, *Citco Fund Services: Adapting Hedge Fund Administration to Changing Needs*, Hedge Fund Journal, November 9, 2010).

44. Citco Group’s structure for controlling its various subsidiaries and affiliates was discussed by the United States District Court for the Southern District of New York in January 2009, a mere six months after the Richcourt Acquisition. Citco Group’s CEO testified in that case that the day-to-day operations of Citco’s Fund Services Division – which includes some of the Citco Defendants in this proceeding – were supervised by a division director reporting directly to the Citco Executive Committee. In denying Citco Group’s motion for a summary judgment dismissing claims brought against it for “control person” liability under section 20(a) of the Exchange Act of 1934 – claims asserted by investors in two failed hedge funds administered by subsidiaries or affiliates of Citco – the Court stated:

As explained by [Christopher] Smeets [the CEO and President of Citco Group] at his deposition, the Executive Committee of the Citco Group hired division directors to oversee the day-to-day operations of its business segments. Keunen was the division director for the fund services segment of Citco Group's business. The undisputed evidence shows not only that Keunen was hired by the Executive Committee of Citco Group, but that the committee reviewed his performance and set his compensation. In addition, Keunen reported regularly to the Citco Group's Executive Committee. Furthermore, there were times when the managing directors of individual fund services entities would substitute Keunen's approval for that of the Citco Group Executive Committee. This evidence demonstrates that Keunen was acting on behalf of the Citco Group while in his capacity as division director of the fund services segment.

(*Pension Comm. of the University of Montreal Pension Plan v. Banc of America Sec. LLC*, 592 F. Supp. 2d 608, 635 (S.D.N.Y. 2009) (footnotes omitted)).

45. The offering materials that the Citco Defendants made available to investors in the Richcourt Funds emphasized the integrated nature of Citco:

The Citco Group offers a wide range of financial and fiduciary services consisting principally of fund administration, custody and banking and corporate/fiduciary services. The Citco Group is one of the leading international fund administrators and the largest global service provider to hedge funds The Citco Group also serves as custodian for over \$160 billion in assets of hedge funds of funds and financial institutions.

(PPM for Soundview Premium, dated June 14, 2007, at 14; PPM for RES, dated December 22, 2006, at 20.)

46. Later, a February 2008 presentation for Soundview Elite and a June 2008 presentation for the BVI Funds described how “Citco” provided a full range of services to hedge funds. After stating that the investment manager of the Soundview Funds was ultimately “owned by the Citco Group Limited” the presentation added that Citco “provides corporate/fiduciary, fund administration, fund advisory, brokerage, banking, data processing and international pension services.” (Presentation for Soundview Elite, dated February 2008, at 22; Presentation for the BVI Funds, dated June 2008, at 9).

47. Through its integrated and centralized control structure, the practice of the Citco Group was, at all times relevant to this Complaint, to direct and control the conduct of each of the Citco Defendants through the Citco Executive Committee, and for each of the Citco Defendants to act as an agent of Citco Group and Citco subject to their control. Upon information and belief, Citco Group does not earn any revenue independent of the revenue generated by its operating subsidiaries.

2. The Citco Group Individual Defendants:
Unternaehrer, Smeets, Voges, Laddaga, Bloch and Magris

48. Defendant Unternaehrer has been an employee of and officer in the Citco Group for over 20 years. He joined Citco in 1991 and moved to the United States shortly after 1992 to establish its first broker-dealer. He is currently a resident of Monaco and a director of The Citco Group (Monaco) SAM. At all times relevant to this Complaint, Unternaehrer was an Executive Director of Citco Group, a Director of the Financial Services Division of Citco and a member of the Citco Executive Committee.

49. Prior to the Richcourt Acquisition, and for more than three years thereafter, Unternaehrer was a fiduciary of the Richcourt Funds and was actively involved in managing them. Prior to the Richcourt Acquisition, Unternaehrer was a director of SCM and RCM, the Richcourt Funds' investment managers which owned all voting shares in the Funds, as well as a director of their immediate parent company, RHI.

50. In 1996, Unternaehrer established Richcourt Fund Advisors Inc. ("RFA"), headquartered in New York, which also acted as an investment advisor to the Richcourt Funds. Prior to the Richcourt Acquisition, Unternaehrer served as President of RFA's Investment Committee and Chairman of SCM's and RCM's Allocation Committees.

51. Thus, during the period prior to the Richcourt Acquisition, as well as afterwards as discussed below, Unternaehrer was intimately and directly involved in managing the Richcourt Funds as well in directing and controlling the Citco Defendants through his position as a member of the Citco Executive Committee, to which each of the divisions in Citco reported. During the period after the Richcourt Acquisition, Unternaehrer remained involved in managing

the Richcourt Funds both as one of RHI's directors and as the representative and agent of Citco Group, RHI's 15% owner.

52. During the period relevant to the Complaint, Unternaehrer was Citco Group's primary relationship contact with Fletcher and FAM, visiting their New York City offices and regularly communicating with the personnel in that office by email and telephone. In all respects, including his managing the Richcourt Funds, his negotiating or conducting business with Fletcher and FAM, and his negotiating the Richcourt Acquisition, Unternaehrer acted as an agent of Citco Group and of the Citco Executive Committee of which he was a member.

53. Enrico Laddaga is an individual who, upon information and belief, currently resides in London, England. Laddaga joined Citco in October 1999 and thereafter served in various capacities, including as director and client relationship manager, for numerous subsidiaries of Citco Group. At the time of the closing of the Richcourt Acquisition, Laddaga was a director of CTI and SCM. In his capacity as director of CTI, he signed the relevant transaction documents to complete the Richcourt Acquisition. Upon information and belief, Laddaga did not resign his position as director of SCM upon completion of the Richcourt Acquisition and continued to work extensively with the Richcourt Funds, devoting a substantial part of his time to investor relations as the client relationship manager of the investors of the Richcourt Funds. Laddaga's involvement with the Richcourt Funds ended in February 2009 when his employment was terminated.

54. Yves Bloch is an accountant who joined Citco in April 1991 and thereafter served in various capacities, including as Financial Officer of the Citco Financial Division and Financial Services Division. At the time of the closing of the Richcourt Acquisition, Bloch was a director

of RHI, Richcourt (Monaco) S.A.M., SCM and CTI. In his capacity as director of CTI, he signed the relevant transaction documents to complete the Richcourt Acquisition. Bloch resigned as a director of SCM and RHI upon completion of the Richcourt Acquisition, but he remained a director of Richcourt (Monaco) S.A.M. In that capacity, Bloch was primarily responsible for the finances of the Richcourt Group, and in particular for assisting the auditors of the various Richcourt Group companies and funds. Bloch resigned from Richcourt (Monaco) S.A.M in or around May 2009.

55. Gabriele Magris joined Citco in 2001 and thereafter served as a director of various subsidiaries of Citco Group. At the time of the closing of the Richcourt Acquisition, Magris was a director of RHI, CTI and New Wave Asset Management Ltd. (“**NWAM**”), the investment manager for New Wave. Magris resigned from the board of RHI upon completion of the Richcourt Acquisition, although he remained a director of NWAM. Magris was also the representative of certain Richcourt Funds that were invested in an investment vehicle called the Corsair (Jersey) Limited Programme-Zero Coupon Fund linked Guarantee Principal Protection Notes (“**Corsair**”), which had an investment in FIA Leveraged Fund Ltd. (“**Leveraged**”) prior to the Richcourt Acquisition. Magris’ involvement with the Richcourt Group ended in February 2009 when he resigned and, upon information and belief, returned to employment by Citco.

56. Christopher G. Smeets is the President, the CEO and a Director of Citco Group. He is also a member of the Citco Executive Committee. Smeets joined Citco Group in 1975 and, from 1984 to 1993, served as the President and Chief Executive Officer of The Citco Group, Ltd. B.V.I. as well as the Chairman of other subsidiaries of Citco Group. According to a Citco brochure, Smeets “acquired control” of Citco in 1987, and he has been the President and CEO of

Citco Group since 1993. Investors including the Smeets Family Trust acquired a controlling stake in Citco in July 2005.

57. Smeets was a director of RCM from, upon information and belief, October 19, 1990 until at least June 20, 2008. In addition, upon information and belief, Smeets continued to receive information about, and to participate in decisions concerning, Fletcher, FAM, the Richcourt Group, and Unternaehrer's activities as Citco Group's agent with respect to these entities until at least the time Unternaehrer stepped down from RHI. Accordingly, Smeets remained a "Citco Defendant" until that time. Upon information and belief, Smeets is a resident of The Netherlands.

58. Robert A. Voges has been an Executive Director and Vice President of Citco Group, and a member of the Citco Executive Committee, since November 1994. Voges joined Citco Group in 1980 and, from 1986 to 1994, served as Managing Director of certain Citco Group subsidiaries. Voges was a director of RCM from August 27, 2004 until June 20, 2008. Upon information and belief, Voges continued to receive information about, and to participate in decisions concerning, Fletcher, FAM, the Richcourt Group, and Unternaehrer's activities as Citco Group's agent with respect to these entities until at least the time Unternaehrer stepped down from RHI. Accordingly, Voges remained a "Citco Defendant" until that time. Upon information and belief, Voges is a resident of The Netherlands.

3. The Citco Group Subsidiary Defendants:
SCM, RCM, RHI, CTI, CFS Cayman, CFS Europe,
Citco Global, Citco Bank, CFS Company and CFS Corporation

59. Defendant SCM is a limited liability company incorporated in 1999 under the laws of the Commonwealth of the Bahamas. At the time of the Richcourt Acquisition, SCM had

three directors: Unternaehrer, Laddaga and Bloch, all of whom were employed by or affiliated with Citco.

60. At all times relevant to this Complaint, SCM owned the voting shares of the Soundview Funds and acted as the Soundview Funds' investment manager pursuant to investment management agreements entered into between SCM and each of the Soundview Funds. Upon information and belief, prior to the Richcourt Acquisition, SCM delegated some of its investment management responsibilities to RFA, which served as an investment advisor to the Soundview Funds from its headquarters in New York. Upon information and belief, SCM's office has been in New York, New York since after the Richcourt Acquisition.

61. Upon consummation of the Richcourt Acquisition in June 2008, ultimate majority ownership of SCM was transferred to RAI. Citco Group continued to retain an ultimate minority ownership interest in SCM via CTI. Initially, upon information and belief, the Citco Group and Unternaehrer continued to participate in the management and servicing of the Soundview Funds either directly or through certain of the Citco Defendants that they controlled. Gradually, however, Fletcher and FAM asserted increasing control over SCM.

62. Defendant RCM is a limited liability company incorporated in October 1990 in the British Virgin Islands as Citco Capital Management BVI Ltd. It changed its name in May 1992 to RCM. At the time of the Richcourt Acquisition, RCM had three directors: Unternaehrer, Smeets and Voges, all of whom were employees of or affiliated with the Citco Group of Companies. At all times relevant to this Complaint, RCM owned the voting shares of the BVI Funds and acted as the BVI Funds' investment manager pursuant to investment management agreements entered into between RCM and each of the BVI Funds. Upon information and

belief, prior to the Richcourt Acquisition, RCM delegated some of its investment management responsibilities to RFA, which served as an investment advisor. RFA was headquartered in New York and provided services to the BVI Funds in New York. Upon information and belief, RCM's office has been in New York, New York since after the Richcourt Acquisition.

63. As described above, upon consummation of the Richcourt Acquisition in June 2008, ultimate majority ownership of RCM was transferred to Fletcher and FAM, who thereafter became involved with the management of the BVI Funds, although Citco Group continued to retain a minority ownership interest via CTI. Citco Group and Unternaehrer continued to assist with the management and servicing of the BVI Funds following the Richcourt Acquisition through certain of the Citco Defendants that they directed and controlled. However, over the following few years Fletcher and FAM asserted increasing control over RCM.

64. Defendant RHI is a company incorporated on May 27, 2004 under the laws of the British Virgin Islands. At all times relevant to this Complaint, RHI has been the parent company of SCM and RCM, and the holding company for the Richcourt Group. In June 2008, pursuant to the Richcourt Acquisition, CTI sold majority ownership of RHI to RAI, a company affiliated with Fletcher and FAM. Prior to the Richcourt Acquisition, RHI had three directors: Unternaehrer, Bloch and Magris, all of whom were employed by or affiliated with Citco Group. After the Richcourt Acquisition and for the period relevant to this Complaint, RHI's directors were Fletcher, Unternaehrer, Kiely, Turner and Fletcher's brother, Todd Fletcher.

65. Defendant CTI is a company incorporated under the laws of the British Virgin Islands. At the times relevant to this Complaint, CTI was wholly owned by Citco Group and, prior to the Richcourt Acquisition, CTI was RHI's parent company. In the Richcourt

Acquisition, CTI sold a majority interest in RHI to RAI. At the time of the Richcourt Acquisition, CTI had three directors: Laddaga, Bloch and Magris, all of whom were employed by or affiliated with Citco.

66. At all times relevant to this Complaint prior to the Richcourt Acquisition (the “**Pre-Acquisition Period**”), SCM, RCM, RHI and CTI were all part of the single integrated Citco Group of Companies directed and controlled by Citco Group. In addition, during the Pre-Acquisition Period, SCM, RCM, RHI and CTI were all managed by the same six individuals, all of whom were employed by or affiliated with Citco: (a) Unternaehrer, who was a director of SCM, RCM and RHI and a member of the Citco Executive Committee; (b) Laddaga, who was a director of SCM and CTI; (c) Bloch, who was a director of SCM, RHI and CTI; (d) Magris, who was a director of RHI and CTI; and (e) Smeets and Voges, who were directors of RCM and members of the Citco Executive Committee. Throughout the Pre-Acquisition Period, SCM, RCM, RHI and CTI all acted as agents of and at the direction of Citco Group, and when their actions were dictated by those entities’ officers or directors, the officers or directors were themselves employed by, agents of or acting in the interests of Citco Group. After the Richcourt Acquisition, SCM, RCM and RHI became majority owned by Fletcher and FAM, but the role of Citco Group and CTI in the Citco Group of Companies did not change.

67. In light of the close business relationship between Unternaehrer, Smeets, Voges, Laddaga, Bloch and Magris, and the fact that at least two of them sat together on each of the SCM, RCM, RHI and CTI Boards, each of them knew, upon information and belief, all of the relevant facts that the others acquired in connection with their management and servicing of the Richcourt Funds or in their dealings with Fletcher and FAM. In addition, because they were each agents of each company they worked for and acted with the knowledge imputed to those

companies, each of these six individuals' relevant knowledge is properly imputed to each of the others, the Citco Group and the other Citco Defendants.

68. Defendant CFS Cayman is incorporated under the laws of the Cayman Islands and maintains an office at 89 Nexus Way, 2nd Floor, Camana Bay, PO Box 31106, Grand Cayman KY1 – 1205. CFS Cayman entered into agreements with each of the Soundview Debtors and the BVI Funds pursuant to which it agreed to provide financial and accounting services, administrative, registrar and transfer agency services, corporate and registered office services and middle office services. These services were to be provided from at least September 2005 for Soundview Elite (the “**Elite Administration Agreement**”), the BVI Funds (the “**BVI Administration Agreement**”), and Soundview Star (the “**Star Administration Agreement**”), and from January 2006 for Soundview Premium (the “**Premium Administration Agreement**,” and together with the three foregoing Administration Agreements, the “**Citco Administration Agreements**”). In January 2009, following the Richcourt Acquisition, the Citco Administration Agreements were replaced with a master administration and middle office services agreement (the “**Citco Master Administration Agreement**”) to which each of the Richcourt Funds agreed pursuant to separate adherence agreements. The material terms of the Citco Master Administration Agreement were substantially the same as the terms of the Citco Administration Agreements.

69. Defendant CFS Europe is incorporated under the laws of the Netherlands and maintains an office at Telestone 8, Teleport, Naritaweg 165, 1043 BW Amsterdam, The Netherlands. Since at least September 2005, for Soundview Elite, Soundview Star and the BVI Funds, June 2007 for Soundview Premium, and April 2009 for the Designated Funds, CFS

Cayman delegated responsibility for some of its duties under the Citco Administration Agreements (and later the Citco Master Administration Agreement) to CFS Europe.

70. The Citco Administrators – CFS Cayman and CFS Europe – are part of the Fund Services Division of Citco, which is directed and controlled by Citco Group through the Citco Executive Committee. The companies in this division, including the Citco Administrators, act principally as administrators to hedge funds and this function has been described by Citco Group as one of its “core businesses.” At all times relevant to this Complaint, the Fund Services Division operated through four “strategic centers” located in New York, Toronto, Amsterdam and Dublin.

71. Defendant Citco Global is a company incorporated in Curaçao. Upon information and belief, Citco Global maintains an office at De Reuterkade 62, P.O. Box 707, Willemstad, Curaçao. Citco Global acted as custodian of: AAI since November 1, 1990; RAF and RAB since November 1, 1996; RES since August 1, 2000; RCI since May 24, 2004; Soundview Star since January 17, 2005; Optima since July 1, 2005; Soundview Premium since December 28, 2005; Soundview Elite since at least June 2005; and the Designated Funds since, upon information and belief, in or around April 2009. Upon information and belief, in providing custodial services to the Richcourt Funds, Citco Global regularly communicated with, received information from, and relayed information to individuals responsible for managing and advising the Funds in New York.

72. Defendant Citco Bank is a company incorporated in Curaçao, with offices at De Reuterkade 62, P.O. Box 707, Willemstad, Curaçao. Citco Bank has acted as the principal bank of: AAI since November 1, 1990; RAF and RAB since November 1, 1996; RES since August 1,

2000; RCI since May 24, 2004; Soundview Star since January 17, 2005; Optima since July 1, 2005; Soundview Premium since December 28, 2005; Soundview Elite since at least June 2005; and the Designated Funds since, upon information and belief, in or around April 2009. These bank accounts were located with Chase Manhattan Bank in New York, as well as in Amsterdam, Frankfurt and Zurich. Upon information and belief, in providing its banking services to the Richcourt Funds, Citco Global regularly communicated with, received information from, and relayed information to individuals responsible for managing and advising the Funds who were based in New York.

73. Defendants CFS Company and CFS Corporation are each exempted companies incorporated under the laws of the Cayman Islands. Prior to the Richcourt Acquisition, the Citco Directors CFS Company and CFS Corporation served as the sole directors of the Soundview Funds and the BVI Funds.

74. At all times relevant to this Complaint, Citco Global and Citco Bank were indirect subsidiaries of Citco Group, and the Citco Directors were affiliates of the Citco Group and of the Citco Administrators, Citco Global and Citco Bank.

4. Other Relevant Citco Group Personnel

75. Keunen is employed by Citco Fund Services (USA) Inc., which is incorporated in the State of New York and maintains an office at 350 Park Avenue, 29th Floor, New York, N.Y. 10022. Since June 2001, Keunen has served as the global director of the Fund Services Division of Citco. Upon information and belief, each fund services office in Citco, including the Citco Administrators, is run by a managing director who reports directly to Keunen.

5. Citco Group's Integrated Operations

76. At all times relevant to this Complaint, Citco operated as an integrated global organization under the direction and control of Citco Group. Citco Global and Citco Bank were each subsidiaries of Citco Group and were ultimately directed and controlled by Citco Group. Also, the Citco Directors were subject to the direction and control of SCM and RCM and, during the Pre-Acquisition Period, were ultimately directed and controlled by Citco Group as well as, upon information and belief, members of the integrated Citco Group of Companies. Thus, Citco Global, Citco Bank, the Citco Directors, Citco Group and the other Citco Defendants should be treated as a single company for all purposes.

77. The Citco web site makes numerous statements which indicate or emphasize the fact that Citco, under the direction and control of Citco Group, operates and has long operated as a single integrated company with a centralized control structure. As of early August 2015, the web site stated:

- The Citco Group of Companies has “more than 5,000 staff in over 40 countries,” which includes, upon information and belief, the staff of Citco Group’s many subsidiaries.
- “Citco Fund Services companies offer a full range of fund administration services from 19 strategic centers globally. Our global presence reflects our philosophy to provide support wherever our clients are located.”
- The Citco Fund Services Division has “a global team of 3,000 experienced, knowledgeable and highly trained staff to ensure that each fund is supported appropriately and service quality standards are not only met, but consistently exceeded.” The web site also refers to these three thousand individuals as “our staff.”

- Under “Locations,” the web site identifies three New York offices of Citco companies as well as Defendants CFS Cayman, CFS Europe and Citco Bank. In July 2015, Citco Group announced that it will also open a new “Gateway Center” in New York to attract customers for the services the Citco offers throughout the world.
- The web site’s “Contact” tab includes contact information for Defendants CFS Cayman, CFS Europe and Citco Bank as “our contact information.”
- The Fund Services tab of the web site has a link to downloadable brochures. The Hedge Fund Administration Services brochure is headed with Citco’s distinctive logo and states that “Citco Group companies are a global business with 5,500 staff and 50 offices.” The brochure also includes a disclaimer on behalf of Defendant CFS Cayman and its affiliates, which it refers to by the abbreviated forms “Citco” or “CFS,” and which concludes with a copyright notice in the name of “Citco Group Limited.” The Fund of Funds Services brochure includes the same disclaimer.

78. On information and belief, at all times relevant to this Complaint, many of the Citco Defendants shared a single email system with the address, “@citco.com.” Citco’s web site provides @citco.com contact addresses for a large number of its subsidiaries and affiliates, including Defendants CFS Cayman, CFS Europe and Citco Bank. Also, Citco’s web site includes an “email disclosure” on behalf of “Citco, its subsidiaries and affiliates.” On information and belief, at all relevant times, some or all financial services employees of Citco Group, its subsidiaries and affiliates were directed to include links to the disclaimer on Citco’s web site in their emails.

79. Each office in Citco’s Fund Services Division reports through a chain of command from the managing director to Keunen to the Citco Executive Committee (of which

Unternaehrer is a member). Accordingly, based on Citco Group's statements, each entity in the Fund Services Division, including the Citco Administrators, acted at all times relevant to this Complaint as an agent of the Citco Executive Committee and Citco Group.

80. The Citco Administration Agreements and the Citco Master Administration Agreement both state that the administrative services provided by the Citco Administrators can be delegated to any member of "the Citco Group" without prior notification to the Soundview Funds. Consistent with Citco Group's practice of having all of its divisions operate together as a unified company, "the Citco Group" was defined in the Citco Administration Agreements and the Citco Master Administration Agreement as "the Citco Group Limited . . . and its subsidiaries and affiliates for the time being." (Elite Administration Agreement, at 1.)

81. The Citco Administrators have direct, substantial and continuous contacts with New York. The Citco Administrators provided extensive fund administration services to funds operated from New York City, including funds managed by FAM (such as the Richcourt Funds, prior to their bankruptcy and liquidation proceedings). The Citco Administrators also directed that payment of their services for the Richcourt Funds should be made to a bank account maintained in CFS Cayman's name with HSBC's offices located at 452 Fifth Avenue, New York, NY. In providing their administrative services to the Richcourt Funds, the Citco Administrators also regularly communicated with, received information from and relayed information to individuals responsible for advising the Richcourt Funds, who were based in New York.

D. The Fletcher Defendants and Other Relevant Personnel

1. Fletcher

82. Defendant Fletcher is an individual who maintains a residence at 1 West 72nd Street, New York, New York 10023 and a place of business at 48 Wall Street, New York, New York 10005. Fletcher founded FAM in 1991 and since then has served as its Chairman and Chief Executive Officer. At all times relevant to this Complaint, Fletcher has been the sole ultimate owner of FAM and has controlled it. At various times relevant to this Complaint after the Richcourt Acquisition, Fletcher served as a director of the Richcourt Funds, RCM, SCM and RHI.

2. The Fletcher Entity Defendants: FAM, FII

83. Defendant FAM is an investment advisor incorporated in Delaware with its principal place of business at 48 Wall Street, New York, New York 10005. At all times relevant to this Complaint, FAM has been owned, controlled and operated by Fletcher, assisted by certain of his associates, including Defendants Kiely, Turner, Ladner, Muho and Saunders. Fletcher has served as FAM's Chairman and Chief Executive Officer since its founding. After the Richcourt Acquisition and until the Richcourt Funds' bankruptcy and liquidation filings, FAM assumed responsibility as the Funds' chief investment advisor and, with assistance and advice from various Citco and Fletcher Defendants, managed the Funds.

84. Defendant FII is a corporation incorporated under the laws of the State of Delaware, with its principal place of business located at 48 Wall Street, New York, New York 10005. At times relevant to this Complaint, FII was ultimately owned, controlled and operated

by Fletcher, assisted by certain of his associates, including Defendants Ladner, Muho and Saunders.

3. The Fletcher Individual Defendants:
Ladner, Muho, Kiely, Turner and Saunders

85. Defendant Ladner is an individual who, upon information and belief, maintains a residence in North Carolina and a place of business at 48 Wall Street, New York, New York 10005. At times relevant to this Complaint, Ladner served as a director of FII, RCM, SCM and certain of the Richcourt Funds, and he was a consultant or adviser for FAM. In connection with his service as director and officer of these entities, Ladner has travelled to and participated in meetings in New York. He also participated in telephone and email communications into and out of the State of New York.

86. Defendant Muho is an individual who, upon information and belief, maintains a residence in Miami, Florida. From September 4, 2012 through April 3, 2013, Muho served as a director of, *inter alia*, SCM, RCM and certain of the Richcourt Funds. In connection with his service as director, Muho travelled to, communicated with people in and participated in meetings in New York.

87. Defendant Saunders is an individual who, upon information and belief, maintains a residence on 25th Street in Manhattan and a place of business at 48 Wall Street, New York, New York 10005. At times relevant to this Complaint, Saunders served as corporate secretary of FAM and FII, President and director of FILB, as well as director of, among other entities, SCM, RCM and the Richcourt Funds. In connection with his service in these capacities, Saunders

participated in meetings in New York and in telephone and email communications into and out of the State of New York.

88. Defendant Kiely is an individual who, upon information and belief, currently resides in Cold Spring Harbor, New York. Kiely worked closely with Fletcher for over 15 years and described himself in testimony before the U.S. Securities and Exchange Commission as Fletcher's right-hand man. From on or about October 1, 1996 through on or about November 21, 2011, Kiely was employed by or otherwise affiliated with FAM and various of its subsidiaries and affiliates. During at least part of that time, Kiely served as a director of each of FAM, FILB, Leveraged and Arbitrage as well as in other capacities.

89. At the time of the Richcourt Acquisition, Kiely was a director of RAI and, in that capacity, signed transaction documents to complete the Richcourt Acquisition. Upon completion of the Richcourt Acquisition, Kiely was appointed as a director of each of the Soundview Funds, RCM, SCM and each of the BVI Funds as well as of numerous other management companies and funds in the Richcourt Group. Kiely remained a director of those Richcourt Group companies until November 2011.

90. Defendant Turner is an individual who currently resides in New York, New York. He was a long-time business associate of Fletcher. FAM first employed him in October 1998 as a managing director and he later became a consultant for FAM, serving in that capacity until February 2003. After leaving FAM in February 2003, Turner returned in October 2005 as a director of FAM and remained employed by, a consultant to, or otherwise affiliated with FAM and various of its subsidiaries and affiliates until approximately June 2012. During at least part of that time, Turner served as a director of each of FILB, Leveraged and Arbitrage, as well as in

other capacities. At the time of the Richcourt Acquisition, Turner was a director of RAI and, in that capacity, signed certain transaction documents to complete the Richcourt Acquisition. Following completion of the Richcourt Acquisition, Turner was appointed as a director of each of the Soundview Funds, RCM, SCM and each of the BVI Funds as well as of numerous other management companies and funds in the Richcourt Group. Due to a consensual resolution, the Trustee does not assert claims against Turner in this action.

JURISDICTION AND VENUE

91. This adversary proceeding is a core proceeding under 28 U.S.C. § 157(b) and this Court has jurisdiction and power under that statute to hear and determine it. Under Rule 7008-1 of the Rules of the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), the Trustee and the Joint Liquidators consent to the entry of final orders or judgment by the bankruptcy judge if it is determined that the bankruptcy judge, absent the consent of the parties, cannot enter final orders or judgment consistent with Article III of the United States Constitution.

92. This adversary proceeding is commenced pursuant to, *inter alia*, sections 101, 105(a), 502, 510, 541, 542, 544, 547, 548, 550 and 551 of the Bankruptcy Code; sections 273-279 of the New York Debtor and Creditor Law; the general equity powers of the Bankruptcy Court; and Rules 6009 and 7001 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

93. The Bankruptcy Court has jurisdiction over this adversary proceeding under 28 U.S.C. § 1334. By virtue of 28 U.S.C. § 157(b) and Amended Standing Order of Reference

M10-468 of the United States District Court for the Southern District of New York, dated January 31, 2012, this adversary proceeding is automatically referred to this Court.

94. On September 15, 2015, this Court entered an order granting recognition of the BVI Funds' BVI Proceedings pending before the BVI Court as foreign main proceedings pursuant to section 1517(b)(1) of the Bankruptcy Code. In addition, the BVI Court granted sanction to the Joint Liquidators to pursue the claims asserted in this Complaint by order made on September 18, 2015.

95. This Court has personal jurisdiction over all of the Defendants.

96. Venue for this adversary proceeding is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

FACTUAL ALLEGATIONS

I. THE CITCO DEFENDANTS' MANAGEMENT OF THE RICHCOURT FUNDS

The Citco Defendants Directed and Managed the Richcourt Funds on a Day-to-Day Basis

97. Citco may be best known today as a service provider, but its business was not always so limited. In its earlier days, Citco Group also created and managed investment funds.

98. In 1992, Citco Group created the Richcourt Group, a family of investment funds and companies for which it provided investment management and advisory services. Unternaehrer himself established the first Richcourt fund in 1992, only one year after he joined Citco. Thereafter, Unternaehrer remained an integral part of managing the Richcourt Group, continuing even after the Richcourt Acquisition in June 2008.

99. The Richcourt Funds began as funds within the Richcourt Group. Prior to the Funds' bankruptcies and liquidation proceedings, the overwhelming majority of the redeemable,

non-voting shares in the Funds were owned by investors who had purchased them pursuant to subscription agreements. For example, prior to the Richcourt Acquisition, Soundview Elite's authorized share capital consisted of 5 million shares divided as follows: (a) 100 voting non-participating shares having a par value of \$0.01 per share; (b) 2,499,900 participating non-voting shares having a par value of \$0.01 per share; and (c) 2,500,000 participating non-voting shares having a par value of €0.01 per share.

100. All of the Richcourt Funds' voting shares were indirectly owned by Citco Group. SCM or RCM owned the shares, and those entities were in turn wholly owned by RHI, whose direct parent company was CTI. Citco Group owned all of the shares in CTI.

101. Citco Group ensured that potential investors in the Richcourt Funds were aware of Citco Group's relationship with SCM and RCM. A February 2008 presentation for Soundview Elite, for example, stated that "[SCM] is an indirect wholly-owned subsidiary of Richcourt Inc., a British Virgin islands company that is owned by the Citco Group Limited." (Presentation for Soundview Elite, dated February 2008, at 22). From their inception until the Richcourt Acquisition, SCM, RCM, RHI and CTI were all directed and controlled by, and functioned as agents or alter egos of, Citco Group via the Citco Executive Committee. Upon information and belief, SCM, RCM, RHI and CTI all formed part of the single, integrated Citco. And CTI, which remained an affiliate of Citco Group even after the Richcourt Acquisition, remained part of the single, integrated Citco.

102. Citco Group ensured that, until the Richcourt Acquisition, SCM, RCM, RHI and CTI were all managed by the same six individuals: Unternaehrer, Smeets, Voges, Bloch, Laddaga and Magris. Unternaehrer, a member of the Citco Executive Committee, was a director

of SCM, RCM and RHI; Smeets and Voges were members of the Citco Executive Committee and directors of RCM; Bloch was a director of SCM, RHI and CTI; Laddaga was a director of SCM and CTI; and Magris was a director of RHI and CTI.

103. At the times relevant to this Complaint, Unternaehrer, Smeets, Voges, Bloch, Laddaga and Magris were all employed by and held high positions in Citco. Each had worked for Citco for several years: Smeets joined in 1975, Voges joined in 1980, Unternaehrer and Bloch joined in 1991, Laddaga joined in 1999, and Magris joined in 2001.

104. At the time of the Richcourt Acquisition, Unternaehrer, Smeets, Voges, Bloch, Laddaga and Magris all held positions of great responsibility within Citco. Smeets was the President, the CEO and a director of Citco Group, and Voges was the Vice President and an Executive Director of Citco Group. Both were members of the Citco Executive Committee. Unternaehrer was a member of the Citco Executive Committee and a director of the Citco Financial Services Division. Bloch had previously served as Financial Officer of the Financial Services Division of Citco and served, at times relevant to this Complaint, as Financial Officer of the Richcourt Group. Laddaga and Magris also held significant positions with Citco. And all six of these individuals were appointed as directors of entities in the Richcourt Group.

105. In fact, Unternaehrer, Smeets, Voges, Bloch, Laddaga and Magris together were directors of nine of the ten non-fund management companies that Citco Group transferred to Fletcher and FAM in the Richcourt Acquisition, and Unternaehrer himself was a director of eight of them. These nine companies were as follows: (i) RHI, of which Unternaehrer, Magris and Bloch were directors; (ii) Richcourt (Monaco) S.A.M., of which Bloch and RHI (represented by Magris) were directors; (iii) RCM, of which Unternaehrer, Smeets and Voges were directors;

(iv) Richcourt Group S.A., of which the directors included Unternaehrer; (v) SCM, of which Unternaehrer, Laddaga and Bloch were directors; (vi) Richcourt (Suisse) S.A., of which the directors included Unternaehrer; (vii) New Wave Asset Management Ltd., of which Magris and Unternaehrer were directors; (viii) Citco Richcourt (Luxembourg) S.A., of which the directors included Unternaehrer; and (ix) Richcourt Fund Advisors S.A.S., of which Unternaehrer was the director.

106. Unternaehrer, Smeets, Voges, Bloch, Laddaga and Magris were pervasively involved in the management of the companies in the Richcourt Funds' corporate structure as well as Citco and the Richcourt Group more generally. Smeets and Voges were members of the Citco Executive Committee as well as directors of RCM. Also, Unternaehrer was simultaneously a member of the Citco Executive Committee, a director of SCM and RCM, and a director of their parent company RHI. As a result, upon information and belief, SCM, RCM, RHI, CTI, Citco Group and the other Citco Defendants each shared all of the relevant information that any of the six individuals had concerning the Richcourt Funds, the Richcourt Group, Fletcher, FAM and the Richcourt Acquisition. Further, given that Unternaehrer, Smeets, Voges, Bloch, Laddaga and Magris were each agents of numerous entities in Citco, any knowledge any of them had is properly imputed to the other five, as well as to SCM, RCM, RHI, CTI, Citco Group and the other Citco Defendants.

107. The Richcourt Funds were each launched as part of the Richcourt Group between 1996 and 2006: RAB and RAF were launched on November 1, 1996, RES on August 1, 2000, Soundview Elite on November 1, 2003; Soundview Star on January 1, 2005; Optima on July 1, 2005, Soundview Premium on January 1, 2006, RCI on January 1, 2007, and AAI on February 1, 2008. Each Fund was structured as a "fund of funds," meaning that its portfolio consisted of

investments in other investment funds. The Soundview Funds' stated investment strategy was to provide investors *i.e.*, the participating shareholders – with direct exposure to a select group of the most sought after hedge fund managers who had demonstrated the ability to make money under a variety of market conditions. Unlike traditional funds of funds, the Soundview Funds only invested in investment funds that were “closed,” meaning that they no longer accepted additional investments from the general investing public.

108. At all times relevant to this Complaint, SCM was the investment manager of the Soundview Funds and RCM was the investment manager of the BVI Funds. Citco Group founded RCM in 1990 and SCM in 1999 to allow its clients to gain access to a group of hedge fund managers who had a key role in the hedge fund industry. Investment managers perform a critical role for the funds they manage because they are responsible for implementing the funds' investment strategies. The success or failure of a fund, therefore, depends in large part upon the performance of its investment manager. SCM and RCM performed this critical role for the Richcourt Funds by determining with which investment managers the Funds would invest.

109. SCM's and RCM's responsibilities were enumerated in separate, although substantially identical, investment management agreements with each of the Richcourt Funds (the “**IMAs**”). Pursuant to these IMAs, Citco Group caused the Soundview Funds to appoint SCM, and the BVI Funds to appoint RCM, as their “true and lawful agent and attorney-in-fact” and SCM and RCM undertook, *inter alia*: (a) to cause the Funds they managed to make investments in other investment funds or trading vehicles and to execute all appropriate documentation in connection with such investments; and (b) to monitor the performance of the investment funds or trading vehicles in which the Funds were invested.

110. Further, each Richcourt Fund expressly appointed SCM or RCM in its IMA as “the investment manager of the Fund” and as its “true and lawful agent and attorney-in-fact,” “to cause the Fund to subscribe for shares, partnership interests, membership interests and other ownership interests ...in Trading Vehicles...” and “to execute, deliver and enter into such Trading Vehicle subscription agreements...on such terms and conditions as the Investment Manager, in its sole and absolute discretion, deems necessary, appropriate or advisable in connection with investing the Fund’s assets (the “Assets”)....” The Richcourt Funds also appointed SCM or RCM as agent “to select, add, substitute, replace and remove money managers and sub-advisors to manage all or a portion of the Assets...” and to “monitor the performance of” the Funds’ investments, money manager and sub-advisor. The Richcourt Funds specifically authorized SCM or RCM to choose RFA, in which Unternaehrer played a leading role, as a sub-advisor.

111. The IMAs imposed additional specific duties on SCM and RCM. Each assumed an express duty to “direct the management, investment and allocation of the Assets using the Investment Manager’s proprietary investment strategies and methodologies in a manner consistent with the disclosures contained in the [Private Placement] Memorandum.” SCM and RCM agreed to perform their obligations with due care by agreeing to be liable for “acts or omissions which constitute negligence, willful misconduct or reckless disregard of the Investment Manager’s duties.” SCM and RCM also acknowledged that “the Fund may at any time remove all its assets” from their management on ninety days’ notice.

112. In addition, SCM and RCM agreed to provide the Richcourt Funds with the information each would need in order to decide whether to remove its assets or terminate SCM’s or RCM’s management. In clause 1(e) of each of the IMAs, SCM and RCM undertook to “make

all material disclosures to the Fund regarding itself and its officers, directors, shareholders, employees, affiliates and any person who controls the foregoing (collectively, “Principals and Affiliates”), their investment performance and general investment methods ... and otherwise ... as are required in the reasonable judgment of the Fund ... or by any applicable law, regulation, rule or order or as are deemed necessary by the Fund to enable it to monitor the performance of the Investment Manager.” The inclusion of this express duty in the IMAs underscores the importance to the Richcourt Funds (and their investors) of ensuring they received all material information regarding any person controlling SCM, RCM or their affiliates/shareholders, and any potential conflicts of interest they might have.

113. Essentially, the Richcourt Funds handed over the task of choosing their investments to SCM and RCM, placing their complete trust and confidence in them as their agent for that purpose. The Richcourt Funds also relied on and trusted SCM and RCM to manage their investments in accordance with the Funds’ best interests and stated investment strategies, as SCM and RCM agreed to do in the IMAs. SCM, RCM and the Citco Group officers who controlled them were well aware of and accepted this trust and confidence, and, as the Funds’ agents, owed both contractual and fiduciary duties to the Richcourt Funds to manage and invest the Funds’ assets with due care, loyalty and candor.

114. To the extent that SCM or RCM was liable for “negligence, willful misconduct or reckless disregard of the Investment Manager’s duties” under the IMA, they each agreed to “indemnify and hold harmless the Fund from and against any and all Losses,” defined to include “losses, claims, damages, liabilities, costs and expenses (including, without limitation, attorneys’ and accountants’ fees and disbursements)....”

115. The broad definition of “Principals and Affiliates” in the IMAs, which included “any person who controls the foregoing,” provides an additional indication of the fact that Citco Group presented itself as operating as a single unified organization with respect to the management of the Richcourt Funds. It also shows that Citco Group encouraged investors to place a high degree of trust and confidence in each Citco Group individual, subsidiary or affiliate who controlled RCM and SCM – including Citco Group, Unternaehrer, Smeets, Voges, Laddaga, Magris, Bloch, CTI and RHI – and that it expected them to do so.

116. Unternaehrer, through his control of SCM and RCM and their New York sub-advisor RFA, was the individual primarily responsible for managing the Richcourt Funds’ investments. In addition to being a director of RCM and SCM, he was President of both of their Allocation Committees and RFA’s Allocation Committee, as well as a member of the Citco Executive Committee, through which Citco Group had ultimate direction and control over Unternaehrer and all the Citco Defendants.

117. Upon information and belief, the Allocation Committees were responsible for making decisions with respect to the allocation of the Richcourt Funds’ investments among funds and fund managers. For example, the February 2008 presentation for Soundview Elite stated that the Soundview Funds were “managed based on the qualitative judgment of the members of [their] Allocation Committee and their general knowledge of the hedge fund industry The Allocation Committee will rely on its general knowledge of the hedge fund industry and of the particular hedge fund manager’s reputation within the industry when making allocation decisions.” (Presentation for Soundview Elite, dated February 2008, at 23).

118. The Richcourt Funds therefore were induced to place a high degree of trust and confidence in Unternaehrer, through his control of RCM and SCM, to manage their investments in their best interests and with the care and loyalty properly to be expected of a fiduciary. Upon information and belief, presentations in the same format as the February 2008 presentation were prepared on a monthly basis by an employee of the Richcourt Group for SCM and RCM and provided to the Funds' investors through, *inter alia*, Laddaga, who was one of SCM's directors and himself a member of the Allocation Committees.

119. Citco Group further participated in the management of the Richcourt Funds by appointing its own agents and affiliates, the Citco Directors, as the Funds' directors. The Richcourt Funds' continued retention of the Citco Directors in this position was within Citco Group's sole discretion because SCM and RCM, as the Funds' sole voting shareholders and entities controlled by Citco Group, controlled the election and removal of the Funds' directors. For example, Soundview Elite's PPM dated June 2005 stated the following with respect to the responsibilities of the Citco Directors:

They are responsible for managing the business and affairs of the Fund, including supervision of the activities of the Administrator, Subadministrator and Middle-Office Service provider and the maintenance of corporate records. The Directors establish and maintain the Fund's bank, custodial and other accounts and may exercise the power of the Fund under its Articles of Association to borrow and lend money.

(Soundview Elite PPM, dated June 2005, at 13.)

120. The Citco Directors were agents and fiduciaries of the Richcourt Funds. The Richcourt Funds placed a high degree of trust and confidence in the Citco Directors to monitor and supervise the Funds' operations, including the Funds' borrowing and lending of money.

Accordingly, the Citco Directors owed fiduciary duties of care, loyalty and candor to each of the Richcourt Funds.

The Richcourt Funds Paid the Citco Defendants Fees As Their Sole Service Provider

121. Citco Group's involvement with the Richcourt Funds was not limited to direction and investment management of the Funds. Citco Group also provided all of the services required to operate the Richcourt Funds. In particular, subsidiaries or affiliates of Citco Group acted as administrator, middle-office service provider, registrar and transfer agent, custodian and bank for the Funds. The Richcourt Funds paid Citco Group and its subsidiaries or affiliates substantial fees for these services. As described above, these subsidiaries and affiliates were ultimately directed and controlled by Citco Group through the Citco Executive Committee.

122. The Citco Administrators – *i.e.*, CFS Cayman and CFS Europe – had three primary tasks as administrators of the Richcourt Funds. First, they maintained the Richcourt Funds' financial and accounting books and records. This task included processing transactions and corporate actions, reconciling the Richcourt Funds' bank accounts and portfolio holdings, and calculating each Fund's net asset value (“NAV”) and fees.

123. Second, the Citco Administrators prepared monthly financial statements for the Richcourt Funds which included statements of the Funds' assets and liabilities, operations, changes in NAV and portfolio holdings. Third, the PPMs for the Richcourt Funds stated that the Citco Administrators were tasked with “communicating with the Funds' shareholders” and “preparing financial statements and periodic reports to shareholders.” (PPM for Soundview Elite dated June 1, 2005, at 13).

124. Pursuant to the Citco Administration Agreements, the Citco Administrators also agreed to serve as each of the Richcourt Funds' middle office service provider and registrar and transfer agent. The primary role of a registrar and transfer agent is to receive and process subscription, transfer and redemption requests and payments to and from investors. This required the Citco Administrators to issue or cancel securities in the Richcourt Funds. As registrar, the Citco Administrators assisted with the establishment and maintenance of the Richcourt Funds' bank accounts and acted as authorized signatory on those accounts. This role also included disbursing payments for third party fees and maintaining registers of the holders of the Richcourt Funds' securities.

125. The services provided by the Citco Administrators as middle-office service provider essentially involved processing and administering the Richcourt Funds' investments as directed by SCM or RCM. Upon receiving instructions from RCM or SCM, the Citco Administrators would typically submit to the custodian, which in this case was Citco Global, subscription and redemptions requests in respect of the Richcourt Funds' investments. Upon receipt from Citco Global of trade confirmations, the Citco Administrators would reconcile those confirmations and notify SCM or RCM of any discrepancies or missing confirmations. The Citco Administrators also monitored compliance with the Richcourt Funds' investment restrictions (as set out in the PPMs) and, where possible, independently verified prices of the underlying funds in which the Funds were invested. Finally, the Citco Administrators would report on the cash management of each Richcourt Fund, including notifying SCM and RCM of any necessary liquidity requirements.

126. The Citco Administration Agreements include at least two clauses which emphasize the Citco Administrators' role as part of the single, integrated Citco. One clause bars

delegation to anyone other than a Citco Group member without special authorization. The other indemnifies a very broad range of Citco Group officers.

127. Other Citco Group affiliates were paid to provide additional services to the Richcourt Funds. Citco Global was the Richcourt Funds' custodian. In that capacity, Citco Global held the shares comprising the Richcourt Funds' investment portfolios and transacted in those securities on behalf of and in the name of the Funds. Citco Global also acted as custodian for certain external investors of the Richcourt Funds.

128. Citco Bank provided the Richcourt Funds with brokerage services, meaning that Citco Bank effectuated purchase and sale transactions in the names of the Funds, Citco Bank or Citco Global (as custodian). For each executed transaction, Citco Bank provided the Richcourt Funds with a contract note evidencing the transaction. Citco Bank also held the bank accounts of the Richcourt Funds, into which investors were directed to pay their subscription monies. These bank accounts were held with Citco Bank in New York, Amsterdam, Frankfurt and Zurich.

129. In managing all aspects of the Richcourt Funds, the Citco Group made an effort to ensure that there were open lines of communication between the investment management and administrative service providers that it controlled. For example, the Citco Administration Agreements obligated the Citco Administrators, in their provision of middle-office services, to "[a]ct[] as the liaison between the Investment Manager, Investment Advisor and the Funds' Custodian, enhancing the relationship between the various counterparties to the Fund, communicating relevant information to them and seeking new opportunities and efficiencies." (Elite Administration Agreement, Schedule 2, at (h)). Citco Group therefore recognized that

ensuring that all parties involved with the management and servicing of the Funds were aware of what the others were doing was crucially important to the Richcourt Funds.

130. Citco Group, through the Citco Defendants, was involved in all aspects of the management and servicing of the Richcourt Funds. Not only did it process subscriptions and redemptions into and from the Funds, and process investments and redemptions by the Funds' themselves, but by means of its affiliates, Citco Group also reconciled the Funds' asset, cash and portfolio positions, monitored the Funds' adherence to their investment restrictions, executed the Funds' various investments, and held the Funds' bank accounts. In addition, Citco Group ensured that its affiliates and subsidiaries were paid fees by the Richcourt Funds for the services the Citco Defendants provided.

131. Citco Group, through the Citco Defendants, therefore was regularly informed concerning who was investing in and redeeming from the Richcourt Funds, when and in what amounts; what the Funds' positions were in terms of cash, assets and liabilities and underlying investments; the movements of the Funds' monies and their liquidity needs; and whether the Funds' investments were in accordance with relevant investment restrictions.

The Citco Defendants Each Owed Fiduciary Duties to the Richcourt Funds

132. During the Pre-Acquisition Period, the Citco Defendants simultaneously acted as the Richcourt Funds' voting shareholders, directors, investment managers, administrators, middle-office service providers, registrars and transfer agents, custodians and bank. All aspects of the Richcourt Funds' daily activities were handled by the Citco Defendants. The Richcourt Funds had no employees of their own and of necessity placed their entire trust and confidence in

the Citco Defendants to function on a daily basis. The Citco Defendants fully accepted the Funds' trust and confidence.

133. The Citco Defendants were also responsible for monitoring, processing and recording all aspects of the Richcourt Funds' activities. Above all, the Richcourt Funds placed their utmost trust and confidence in the Citco Defendants, as the Citco Defendants knew and accepted, by entrusting them with the Funds' money and authorizing the Citco Defendants to manage that money in the Funds' name.

134. All of the Citco Defendants, whether as part of one single integrated entity, as agents, as alter egos, in their own capacities, or in some combination of these, were fiduciaries of the Richcourt Funds. As such, they were obligated at all times to act consistently with their duties of care, candor and loyalty and in the Richcourt Funds' best interests. These duties required them, for example, to disclose any conflicts of interests and not to engage in any form of self-dealing. Nevertheless, as described below, the Citco Defendants breached each and every one of these fiduciary duties by taking actions that served their own interests but were devastating to the interests of the Richcourt Funds.

II. THE RICHCOURT ACQUISITION – CITCO SELLS THE RICHCOURT FUNDS TO FLETCHER DESPITE HIS LACK OF SUFFICIENT ASSETS AND HIS HISTORY OF MISUSING INVESTORS' FUNDS

The Citco Defendants Knew That Fletcher Lacked Sufficient Assets to Manage the Richcourt Funds and That He Had Misused Investors' Funds

135. Since the late 1990's, Fletcher, through his wholly-owned New York based investment management company, FAM, managed the investments of a master-feeder fund structure. Whereas FAM portrayed itself as a successful and experienced fund manager, in fact

FAM, and its management and employees, had been perpetrating a long-running fraud against the funds it managed. Their misconduct included misusing investors' money for their own benefit and inappropriately taking inflated management fees.

136. Master-feeder fund structures are commonly used in the fund industry to pool capital raised from investors in one central vehicle called a "master fund." Instead of investing directly with the master fund, investors purchase interests in separate vehicles or "feeder funds," which in turn invest their assets in the master fund. Typically, the master fund (by its investment manager) makes and holds all of the portfolio investments and conducts trading activity, although the management and performance fees are generally payable to the investment manager at the feeder fund level.

137. The master fund in the master-feeder fund structure managed by FAM was FILB. The three primary feeder funds were each exempted companies incorporated in the Cayman Islands: (a) Arbitrage; (b) Leveraged; and (c) Fletcher Fixed Income Alpha Fund, Ltd. ("**Alpha**"). An additional entity, FII, appears to have acted as both a master and a feeder fund.

138. Fletcher's fund structure was designed to work as follows. Alpha and Leveraged invested the subscriptions they received in Arbitrage. Arbitrage, into which investors also made direct investments, pooled its direct investor subscriptions with the money it received from Leveraged and Alpha and transferred the total to FII. FII then transferred the funds to FILB, which used them to make the outside investments of the structure. (Alpha, Leveraged, Arbitrage, FII and FILB are collectively referred to herein as the "**Fletcher Structure**"). Upon information and belief, FAM acted as the investment manager of each entity in the Fletcher Structure.

139. In mid-2012, FILB, Arbitrage, Alpha and Leveraged all collapsed. Arbitrage, Alpha and Leveraged were each placed into liquidation in the Cayman Islands. FILB filed for chapter 11 bankruptcy protection in this Court and, on September 28, 2012, this Court approved the appointment of the FILB Trustee.

140. On January 24, 2014, the FILB Trustee issued the FILB Trustee Report, which reported his findings from a detailed investigation into the financial affairs of FILB that he had conducted. The FILB Trustee Report disclosed that Fletcher and FAM had subjected the Fletcher Structure to gross mismanagement and fraud for years. Ultimately, in March 2014, the Massachusetts Bay Transportation Authority Retirement Fund (the “**MBTA**”), the sole investor in Alpha, filed a complaint together with Alpha, Leveraged, Arbitrage and FILB against, *inter alia*, Fletcher and FAM in New York Supreme Court. The complaint asserted claims based on the wrongdoing described by the FILB Trustee. (Complaint, filed March 31, 2014, in *Fletcher International, Ltd. v. Fletcher, Jr., Alphonse*, Case No. 651015/2014 [Docket No. 2].)

141. The Citco Defendants could not have been ignorant of Fletcher and FAM’s misconduct in handling investors’ money at the time Citco Group sold them the Richcourt Group. Indeed, in the June 2008 Richcourt Acquisition, one of the Citco Defendants itself received money that Fletcher and FAM improperly diverted from a key investor’s investments in the Fletcher Structure. In addition, certain Citco Defendants had earlier arranged for Fletcher to make payments to Citco Group subsidiaries even though he did so by diverting investors’ funds.

The MBTA and Louisiana Pension Fund Investments in the Fletcher Structure

142. On June 8, 2007, the MBTA invested \$25 million in Alpha, becoming the sole investor in that fund. Most of MBTA’s funds were not used to make legitimate investments,

however, as Alpha's PPM required. Instead, according to the FILB Trustee Report, FAM used the MBTA's money to repay loans from Citco Group subsidiaries Citco Bank and STF Bank N.V. (together the "**Citco Lenders**"), as well as to satisfy redemption requests from other investors and pay margin calls and fees.

143. Approximately one year later, Citco Group subsidiaries received further sums that Fletcher and FAM misappropriated from investments by three Louisiana pension funds: the Firefighters' Retirement System, the Municipal Employees' Retirement System and the New Orleans Firefighters' Pension and Relief Fund (together, the "**Louisiana Pension Funds**"). These pension funds invested a total of \$100 million in Leveraged in March and April, 2008.

144. The FILB Trustee found that Fletcher and FAM, instead of investing this money in accordance with Leveraged's stated investment strategy, used it for their own benefit and for the benefit of Citco Group and its various subsidiaries and affiliates. Fletcher and FAM used the Louisiana Pension Funds' money in this way both before – and as part of – the Richcourt Acquisition.

145. First, the FILB Trustee found, Fletcher and FAM gave the Citco Lenders \$13.5 million of the Louisiana Pension Funds' money as repayment of loans that the Citco Lenders had previously made to Leveraged. Citco Group had been pressuring Fletcher and FAM to repay the loans since 2005, and Citco Group had been forced to grant Fletcher and FAM multiple extensions. Upon information and belief, as the FILB Trustee found, Unternaehrer was "the key Citco executive in charge of the ... entire relationship with [Fletcher], FAM, and other Fletcher-Related Entities," and therefore acted as agent for the Citco Group in connection with these loans and extensions. Once the new money came in from the Louisiana Pension Funds, Fletcher and

FAM used it to repay the loans. In fact, the FILB Trustee found, Citco extended Fletcher's repayment deadline until the day after the Louisiana Pension Fund's money was due to be transferred to Fletcher, then promptly took the money from Fletcher's account once it came in.

146. Second, the Louisiana Pension Funds' investment was used to fund the June 2008 Richcourt Acquisition. According to the FILB Trustee Report, Fletcher and FAM siphoned off \$27 million from the Louisiana Pension Funds' investment to pay to CTI, via a series of Fletcher affiliates, for 85% of RHI. Once again, Unternaehrer acted as Citco Group's agent and principal negotiator for this transaction.

147. Third, the FILB Trustee Report described how \$4.1 million of the Louisiana Pension Funds' money was paid to Unternaehrer personally as part of a sweetheart deal he negotiated with Fletcher and FAM; he netted a total of \$6.5 million, which he intended to use to buy a house in France. The transaction was personally approved by Citco Group's President and CEO Smeets, a fellow member of the Citco Executive Committee. Unternaehrer negotiated this transaction at the same time that he was negotiating the Richcourt Acquisition.

148. Fourth, Fletcher and FAM used tens of millions of dollars of the \$100 million invested by the Louisiana Pension Funds to pay margin calls, redemption requests by investors other than the Louisiana Pension Funds, and fees, including management fees to FAM and fees to Fletcher and other professionals working for Fletcher.

149. Fletcher and FAM's use of investors' funds for purposes other than making permitted investments and paying properly calculated fees and expenses was a gross violation of Alpha and Leveraged's investment restrictions as set out in their PPMs. None of the four payments described above delivered any investment return for the Fletcher funds' investors.

Instead, almost half of the money misappropriated from the Louisiana Pension Funds was used to pay off Citco Group and its executives and subsidiaries or affiliates.

150. The Citco Defendants cannot claim that they were blind to where the money Citco received from Fletcher and FAM was coming from. Citco Group and Unternaehrer – who was the person in charge of the entire Fletcher-Citco relationship and had access to the other Citco Defendants’ considerable information about Fletcher and FAM – knew at a minimum that:

- For a considerable period of time, the Fletcher Structure had been unable to pay its debts to Citco Group subsidiaries. Citco had spent years demanding that the Fletcher Structure repay \$60 million which the Citco Lenders had lent to Leveraged. At the time the Fletcher Structure received its investment from the Louisiana Pension Funds, the Fletcher Structure still owed the Citco Lenders \$13.5 million.
- The Fletcher Structure did not have enough cash to satisfy the monetary demands on those funds without the MBTA and Louisiana Pension Funds’ investments. Indeed, according to the FILB Trustee Report, the combined cash balance of Fletcher’s FILB, FII, Alpha, Arbitrage and Leveraged funds was only about \$1.6 million as of March 31, 2008, less than three months prior to the Richcourt Acquisition.
- The Fletcher Structure had no liquid assets, other than the cash from MBTA and the Louisiana Pension Funds, that were sufficient to pay its obligations to Citco Group at the time those obligations were paid. Because Citco entities were the Fletcher Structure’s administrators, banks and custodians, they and Unternaehrer knew the cash balances of the Fletcher structure, who was investing in it and in what amounts. Also, though Fletcher indicated on occasion that he would have co-investors in RAI, Unternaehrer knew or must have known that, as of the time of the Richcourt Acquisition, no significant investments by co-investors had materialized.
- Citco extended the deadline for payment of the \$13.5 million that the Fletcher Structure owed to Citco until April 1, 2008, the day after the Louisiana Pension Funds’ investments in the Fletcher Structure were due. Citco then promptly took the money from the Fletcher Structure’s accounts after the Louisiana Pension Funds made their investment.
- The MBTA’s and Louisiana Pension Funds’ money could not properly be used to pay the Fletcher Structure’s enormous, pre-existing obligations to Citco Group, let alone to others.

151. Unternaehrer knew all of these facts, and they were no mere red flags: they unequivocally demonstrated that Fletcher and FAM had to be using purloined money to pay for the Richcourt Acquisition. Fletcher and FAM simply did not have any other available funds. Given his multi-million dollar personal incentive, Unternaehrer may have been tempted to “look the other way” when faced with Fletcher and FAM’s wrongdoing, but these facts were too compelling to ignore.

152. What Unternaehrer knew, the other Citco Defendants also knew, both as a matter of fact and as a matter of law. Unternaehrer was negotiating with Fletcher as Citco Group’s agent, and Citco Group was calling the shots as his principal. Unternaehrer’s knowledge is therefore properly imputed to Citco Group. In addition, on information and belief, because of Citco Group’s management style, and because he knew that Citco Group was the key beneficiary of the Richcourt Acquisition, Unternaehrer likely shared his knowledge about Fletcher and FAM with Smeets, Voges and others who were aware of the Richcourt Acquisition.

153. Even apart from Unternaehrer’s personal knowledge, the other Citco Defendants could not have been unaware of Fletcher and FAM’s misappropriations and other wrongdoing. Citco operates as a single integrated organization under the direction and control of Citco Group, and Citco provided a multitude of services to the Fletcher Structure. Both when the MBTA and the Louisiana Pension Funds invested, and when their investments were misappropriated, Citco Group affiliates or subsidiaries were providing all of the services Alpha, Leverage and Arbitrage required to function, just as they did for the Soundview Funds. Among other things, Citco Group served as administrator, custodian and bank. The Citco Lenders were also direct lenders to Leveraged and CTI was Arbitrage’s marketing agent.

154. Because of the multiple services the Citco Group and its subsidiaries provided to Fletcher and FAM, the Citco Defendants were aware of the essential restrictions on the Fletcher Structure's investments, how much money it had, what investments the Fletcher Structure held, how much the Fletcher Structure owed, who was investing in it, the amounts of any investments in it, and in general, where the Fletcher Structure's money was coming from. In fact, the Citco Defendants were in a position to know as much about the Fletcher Structure's financial position as Fletcher did himself.

155. Because of the way Citco Group functioned as a single integrated entity, all of this knowledge is properly imputed from Citco Group's subsidiaries to the Citco Group and the individuals such as Smeets, Voges and Unternaehrer at the top of the Citco Group chain. Further, even without imputation, the Citco Defendants emphasize in their marketing materials that they are constantly in communication with each other. Many of the Citco Defendants, therefore, as a matter of fact and not just as a matter of law, must have had all of the information they needed to know that Fletcher and FAM could not be trusted. In addition, all of the Citco Defendants, because of the wide variety of services they were providing to the Fletcher Structure, received sufficiently disturbing information and enough evidence of "red flags" in the ordinary course of their business that they could not ignore Fletcher and FAM's lack of assets or their attempts to remedy that lack by wrongdoing.

156. For these reasons, the Citco Defendants knew all that they needed to know to conclude that Fletcher and FAM must have misappropriated MBTA and Louisiana Pension Fund money and, after the Richcourt Acquisition, even with access to the fees generated by the Richcourt Funds, would not have sufficient assets to be able to manage those Funds effectively. But that didn't stop the Citco Defendants from accepting tens of millions of dollars of that

money for themselves. It is therefore clear that the Citco Defendants assisted and participated in Fletcher and FAM's misappropriations, and they benefited from those misappropriations improperly, both directly and indirectly.

The Corsair Transaction

157. Citco also had evidence of another of Fletcher and FAM's defalcations before the Richcourt Acquisition: the March 2008 Corsair transaction. In or about early 2008, Fletcher and FAM attempted to induce the Louisiana Pension Funds to invest in Leveraged. The Louisiana Pension Funds would agree to do so, however, only if the non-voting participating shares they were to acquire – the “**Series N Shares**” – were given priority over the other non-voting participating shares in the fund.

158. Fletcher and FAM, desperate for cash, agreed. They guaranteed the Series N Shares a preferred 12% annual return to be funded either by an increase in the value of the fund's underlying investments or from the capital accounts of other investors, *i.e.*, the non-Series N shareholders. Also, if the capital accounts of the other external investors fell below 20% of the value of the Series N Shares, then the Louisiana Pension Funds' investment would automatically be redeemed. And if any of the other investors sought to redeem their shares, the Louisiana Pension Funds' shares would be redeemed one day earlier.

159. The Louisiana Pension Funds' demands in effect required subordination of the shares of other non-voting participating shareholders in Leveraged to the shares owned by the Louisiana Pension Funds. As a result, Fletcher and FAM were required to obtain the consent of the shareholders who would be subordinated.

160. According to the FILB Trustee Report, FAM only required consent to subordination from one investor in Leveraged that was not related to FAM or its affiliates: the Corsair investment vehicle (*See* FILB Trustee Report, at 63-64). The representative of that vehicle for voting purposes was Magris, who at the time was a director of CTI, RHI and multiple companies in the Richcourt Group. In March 2008, Magris, with the knowledge of Unternaehrer who had been included in relevant email correspondence, provided consent on behalf of the Corsair investors.

161. When Magris provided consent on behalf of Corsair, he, Unternaehrer and Citco Group knew, given Citco's pervasive involvement with the Fletcher Structure, that the returns posted by Arbitrage – into which Leverage invested as part of the master-feeder fund structure – had historically been well below 12%. Indeed, according to the FILB Trustee Report, from June 1997 to December 2007, Arbitrage's annualized net returns were only a reported 8.13%. (*See* FILB Trustee Report, at 64).

162. Thus, Citco Group knew to a virtual certainty that the Corsair and other investors in Leveraged would end up funding the Louisiana Pension Funds' guaranteed 12% annual return. When they nevertheless provided consent on behalf of the Corsair investors, Magris, Unternaehrer and Citco Group knowingly assisted Fletcher and FAM's misappropriation of investor funds; they sacrificed Corsair – in which the BVI Funds had a substantial interest – to entice the Louisiana Pension Funds into the Fletcher Structure.

In the Richcourt Acquisition, the Citco Defendants' Interests Conflicted with Those of the Richcourt Funds, but The Citco Defendants Failed to Disclose the Conflict

163. In the lead up to the Richcourt Acquisition, the Citco Defendants placed themselves in a position where their own interests conflicted directly and dramatically with those

of the Richcourt Funds. According to the FILB Trustee Report, Citco Group was facing intense pressure from clients of its hedge fund administration business to exit the fund management business altogether. These clients viewed Citco Group's ownership of a fund that competed with them as creating a conflict of interest for Citco Group. (*See* FILB Trustee Report, at 77.) Citco Group eventually agreed and sought to sell the management of the Richcourt Funds as soon as possible, as well as to maximize returns from that sale.

164. According to the FILB Trustee Report, Fletcher and FAM's offer for the Richcourt Group was the best offer Citco Group received because, among other things, Fletcher and FAM alone offered to pay virtually the entire purchase price up front. (*See* FILB Trustee Report, at 74). In addition, upon information and belief, Unternaehrer was working behind the scenes of the formal bidding process to feed Fletcher and FAM information that would enable them to improve their bid and ensure its success.

165. The interests of the Richcourt Funds, on the other hand, were quite simple: to ensure that they were managed by an honest and competent manager who had the resources to manage them effectively and would not misappropriate their investors' funds.

166. Because Fletcher and FAM were eager to put in the best bids but were neither honest nor competent, Citco Group's interests in the Richcourt Acquisition conflicted with those of the Richcourt Funds, to which the Citco Defendants owed fiduciary duties. Yet the Citco Group and the other Citco Defendants did nothing to protect the Richcourt Funds. They did not inform the Richcourt Funds or their investors in advance about the Richcourt Acquisition – in fact, they did not provide formal notice to investors in the Funds until six months afterwards. The Citco Defendants did not designate any independent manager to evaluate the Richcourt

Acquisition from the Funds' point of view. The Citco Defendants did not even disclose that they might have a potential conflicting interest either to a representative of the Richcourt Funds or to the Funds' stakeholders.

167. Rather, the Citco Defendants acted entirely in their own self-interest and, by retaining the power to make all of the Richcourt Funds' decisions themselves, they ensured that the Funds would consider no interests but the Citco Defendants' own. They did so, moreover, knowing that the Richcourt Funds and their stakeholders were relying on Citco to provide the same effective management they had in the past. But that did not stop the Citco Defendants from going ahead with what amounted to a colossal, fraudulent bait and switch: Richcourt Fund investors thought they were being protected by one of the world's leading fund administrators, but their assets had secretly been turned over to the dangerous and self-dealing Buddy Fletcher instead.

In June 2008, the Citco Defendants Profited at the Richcourt Funds' Expense by Selling RHI to Fletcher and FAM

168. On June 20, 2008, the Richcourt Acquisition, which Unternaehrer – acting as an agent of Citco Group – had negotiated with Fletcher and FAM, was consummated. The transaction was structured so that RAI, an entity that Fletcher ultimately owned and controlled, acquired 85% of RHI from CTI. RHI was the Richcourt Group's holding company, and RCM's and SCM's parent company. The Richcourt Acquisition therefore provided Fletcher and FAM with a majority, controlling interest in SCM, RCM, which managed the Spoundview and BVI Funds, as well as other entities that managed funds in the Richcourt Group.

169. Citco Group subsidiary CTI retained a 15% interest in RHI, which CTI continues to hold. However, CTI's 15% interest was hedged, in that both its "up side" and its "down side"

were strictly limited. Citco Group retained the right to “put” their 15% interest to RAI whenever they wanted to divest themselves entirely – and to do so at a price no less than they would have received if they had sold 100% of RHI initially. Also, RAI retained a right to “call” CTI’s 15%, enabling it to force Citco Group to sell its interest at the same price the Citco Defendants would receive if they exercised their “put”: the higher of the amount CTI would have received if it had sold its 15% of RHI initially and a specified multiple of EBITDA. The hedges on the value of CTI’s 15% interest indicate that CTI did not retain it primarily for purposes of investment. It did serve, however, to create the misleading impression that Citco Group was retaining its interest in the Richcourt Group and its historic role in managing the Richcourt Funds.

170. As set forth above, the Citco Defendants all owed fiduciary duties of care, loyalty and candor to the Richcourt Funds. Among other things, these duties required the Citco Defendants: (i) to make inquiries concerning whether the Richcourt Acquisition was in the Richcourt Funds’ best interests; (ii) to bring to the Funds’ and their investors’ attention any information that would suggest that the acquisition was not in their best interests; and (iii) to take all necessary steps to protect the Funds’ interests. The Citco Defendants also had a duty to make full disclosure to the Richcourt Funds and their investors of any conflict of interest on the part of any of the Citco Defendants in relation to the proposed Richcourt Acquisition.

171. As stated above, the Richcourt Acquisition clearly was not in the Richcourt Funds’ best interests: Fletcher and FAM needed money, had a history of misappropriating investors’ assets, and might well misappropriate assets again. Yet without considering the Richcourt Funds’ interests, the Citco Defendants were negotiating to sell the Funds and their managers to Fletcher anyway, despite his questionable past and his correspondingly risky future.

172. In the end, the Citco Defendants went ahead and closed the Richcourt Acquisition, despite what they knew about Fletcher and FAM's improper conduct, and without sharing that knowledge with the Richcourt Funds or their investors. The Citco Defendants received their cash, got their affiliates' loans repaid and secured the Richcourt Acquisition's other benefits. But they also completely abandoned their fiduciary duties to the Richcourt Funds by doing so, and despite the Richcourt Funds' and their stakeholders' reliance on Citco Group's good faith, in effect perpetrated a fraud. In the interests of their own greed, the Citco Defendants placed the Richcourt Funds at risk of being plundered, as they ultimately were plundered, by an unscrupulous manager.

173. More specifically, when they went ahead with the Richcourt Acquisition, the Citco Defendants breached their fiduciary duties to the Richcourt Funds by: (i) failing to provide complete disclosure to the Funds and their investors of the fact that the Richcourt Acquisition might not be in the Funds' best interests; (ii) failing to provide complete disclosure to the Funds and their investors of the information they possessed suggesting that the Richcourt Acquisition represented a conflict of interest for the Citco Defendants; and (iii) failing to take any other reasonable action to protect the Funds' interests.

174. Further, the Citco Defendants could have taken, but did not take, a wide variety of steps prior to the Richcourt Acquisition to protect the Richcourt Funds. For example, they could have appointed independent managers or advisors to evaluate the Richcourt Acquisition from the Funds' point of view, terminated the Funds' investment management agreements with RCM and SCM, or ensured that protections, such as an independent watchdog or auditor, were included in the Richcourt Acquisition transaction documents. At the very least, the Citco Defendants could

and should have provided complete disclosure to the Richcourt Funds and their stakeholders of all of the relevant facts concerning Fletcher, FAM and the Richcourt Acquisition.

175. In addition, SCM and RCM had express contractual duties under the IMAs to act as each of the Richcourt Funds' agent and to "make all material disclosures to the Fund regarding itself and its officers, directors, shareholders, employees, affiliates and any person who controls the foregoing (collectively, "Principals and Affiliates"), their investment performance and general investment methods ... and otherwise ..." SCM and RCM breached that contractual promise, and they were induced to do so by the Citco Defendants, Fletcher and FAM, all of whom were aware of the IMAs' requirements but, yielding to interests which conflicted with the Funds', failed to provide the promised information.

176. As a result of the Citco Defendants' self-interested and inappropriate actions in connection with the Richcourt Acquisition, the Richcourt Funds suffered huge losses, including, *inter alia*, losses due to mismanagement and self-dealing following the Richcourt Acquisition and all of the fees and expenses that the Funds paid to the Citco Defendants or their subsidiaries and other affiliates of third parties following the Richcourt Acquisition. The total of the Richcourt Funds' damages, though at least in the tens of millions of dollars, will be established at trial.

The Citco Defendants, Fletcher and FAM Fail to Notify Investors About the Richcourt Acquisition Until More Than Six Months After the Acquisition Closed – and Then They Misrepresented the Facts

177. The Citco Defendants, Fletcher and FAM did not merely fail to notify investors about the Richcourt Acquisition before it closed. They failed to notify investors until more than *six months* afterwards. Neither Citco Group nor Fletcher and FAM sent a general

communication to investors about the Richcourt Acquisition until the Richcourt Funds' new, Fletcher-affiliated directors sent letters to investors in December 2008, and those letters were misleading. Worse, the Richcourt Funds' directors sent follow-up letters in January 2009, and the information in those letters was false. This failure to notify did not merely show a disdain for investors' interests – it deprived them of the opportunity to protect themselves from Fletcher and FAM.

178. About one day after the Richcourt Acquisition closed, Unternaehrer emailed an “Internal Announcement” to employees of Citco Group and its various subsidiaries about the Acquisition. No similar communication was sent to investors, however, until the Richcourt Funds' directors wrote to investors more than six months later. In letters to investors in the Soundview Funds and at least two BVI Funds dated December 30, 2008, which were edited and distributed by one of the Citco Defendants and copied in draft to Unternaehrer, the directors presented the Richcourt Acquisition as merely an equity investment by FAM instead of a change in control:

Dear Shareholder:

As you are aware, in June 2008, an affiliate of Fletcher Asset Management, Inc. (“FAM”) acquired a controlling stake in the Richcourt Group (“Richcourt”) including Soundview Capital Management Ltd., the investment manager (the “Manager”) of the Fund. The Citco Group continues to hold a minority ownership stake in Richcourt and all executives and staff have been retained. In addition, FAM has augmented the research team in place and continues to identify and recruit additional personnel to the Group ...

179. The December letters are not only belated; they give investors a very misleading picture of the Richcourt Acquisition. After all, Smeets and Voges, who had long been directors of RCM, resigned, and they do not appear to have retained any formal, continuing role with

respect to the Richcourt Funds. Investors had very limited options for protecting their interests in response to the letter, however, because they were simultaneously informed that redemptions had been suspended retroactively. In other words, investors would be barred from cashing out their investments because Fletcher and FAM, with the Citco Defendants' assent, had decided that they would not honor requests to redeem that were dated less than one month earlier. Even so, a significant number of investors wrote to Citco Defendants to express their outrage about the delay in providing them with notice of the Richcourt Acquisition – it is clear that investors were *not* all “aware” of the Richcourt Acquisition.

180. In January 2009, the Fletcher-appointed directors of the Soundview Funds and at least two BVI Funds wrote to investors again to inform them that redemptions might soon resume. This time the directors included a “Q and A” that appeared to be intended to reassure investors concerning the Richcourt Acquisition. It did so, however, by providing materially false information. For example, the Q and A asked:

“Q: Did Citco sell Richcourt Group to Fletcher Asset Management (“FAM”)?”

And it answered:

“A: No, Fletcher became Citco’s new partner...”

181. In fact, of course, Citco Group *did* sell the Richcourt Group: CTI not only sold 85% of RHI to a Fletcher affiliate, it also sold a “call” right for the remaining 15%. Indeed, Unternaehrer himself described the transaction as a sale of the Richcourt Group in his June 2008 “Internal Announcement” to Citco Group employees: He wrote that the Citco Executive

Committee had “completed the sale of the Richcourt Fund of Funds business to a group of investors [led] by Fletcher Asset Management in New York.”

182. The January 2009 “Q and A” also offered false information about another key issue:

“Q: Has management of the Richcourt Group changed?

“A: No, all executives of the Richcourt Group have been retained...and Citco executive Ermanno Unternaehrer continues on Richcourt’s board”

183. The facts were otherwise – the management of the Richcourt Group had certainly changed. Whereas the Citco Defendants continued to play important roles in managing, advising and servicing the Richcourt Funds, and Citco Group retained a seat on the RHI board through Unternaehrer, the ultimate decision-making authority had been transferred to Fletcher and FAM. The decisions to suspend and then to resume redemptions, for example, were made by Fletcher’s personnel. Moreover, it would not be long before Fletcher and FAM made their impact on investment decisions felt.

184. When the Richcourt Funds’ Directors sent their January 2009 letters to the Funds’ investors, they sent the letters by means of a Citco Group subsidiary – indeed, because Citco Group did not disclose the identity of the Richcourt Funds’ investors to Fletcher and FAM, the Richcourt Funds’ management could only communicate with investors through Citco Group or with Citco Group approval. Also, at the time, Unternaehrer and other Citco Defendants were still fiduciaries of the Funds in whom the Funds and their investors continued to place a high degree of trust and confidence. That trust and confidence had been recognized and reinforced in the December letter, which had attempted to reassure investors that Citco Group and its personnel – presumably including Smeets and Voges – were still in place. Moreover, the effect

of both the December and January letters was to encourage the Funds' investors to continue to place their trust and confidence in the Citco Defendants. The letter was sent to Laddaga who had left Citco but remained a director of SCM, and to other important Citco executives as well as to investors. None of them, however, appear to have corrected the record.

185. The failure by the Citco Defendants, Fletcher and FAM to provide the Richcourt Funds and their investors with all relevant information about the highly material Richcourt Acquisition until long after it occurred was a clear breach of the duties of loyalty and candor owed by the Citco Defendants, Fletcher and FAM. These Defendants' willingness to lie outright to investors in the January letter was worse. And the fact that Fletcher's and FAM's hand-picked directors Kiely and Turner lied to promote Fletcher and FAM's financial interest, while purporting to act in their capacity as Richcourt Fund directors, makes their actions all the more egregious. In sending the December and January letters, the Funds' new directors were not acting in the Funds' interests, which they had totally abandoned; instead, they acted entirely to further others' adverse interests.

186. In fact, the Fund directors' December and January letters also misrepresented, and on information and belief were in part motivated by, a financial crisis at the Richcourt Funds. The Funds had received large redemption requests, but the Soundview Funds' lines of credit had expired in or about November 2008, and even after Unternaehrer intervened, neither Citco nor anyone else would agree to provide new credit. As a result, given the Soundview Funds' and Fletcher and FAM's inadequate financial resources, the Richcourt Funds could not pay redeeming investors without selling the Funds' assets – which Fletcher and FAM knew would likely exacerbate the volume of redemption requests. By December 2008, Unternaehrer had

even communicated to FAM that Citco Bank feared that the Soundview Funds could not meet their obligations.

187. Yet the Fund directors' letters did not disclose these facts. The December 2008 letters referred only to "expiration of *a* credit facility," for example, and the January 2009 letters refer to "*uncertainty* regarding the fund credit line," though there was no genuine uncertainty by January 2009. The January letters are even unclear whether the "fund credit line" at issue was the Richcourt Funds' own. Thus, it appears that the right course of action for the Richcourt Funds in December 2008 and January 2009 – just as in June 2008 – was to wind down, and at a minimum, for the Citco Defendants, Fletcher and FAM to disclose the material facts. Instead, these Defendants sought to mislead. Fletcher and FAM were unwilling to shut down the funds they had just spent tens of millions to purchase, and irrespective of their fiduciary duties, the Citco Defendants were unwilling to risk having to give up the Richcourt Acquisition's ill-gotten spoils.

188. If the Richcourt Funds and their investors had been informed about the Richcourt Acquisition, or the Richcourt Funds' financial situation, on a timely basis, they could have taken a variety of steps to protect themselves. The Funds could have terminated their IMAs with SCM and RCM, because they would have discovered that SCM and RCM had breached their duties of candor and loyalty by failing to provide full disclosure. The Funds could have put watchdogs in place, or could have barred SCM and RCM from investing in any of Fletcher's funds. The Richcourt Funds could have done so through their directors, though both the directors chosen by Citco, and the directors chosen by Fletcher, totally abandoned the interests of the Richcourt Funds and acted instead entirely to favor the conflicting interests of the Citco Defendants, Fletcher and FAM. Also, RCM, SCM and RHI as their parent had the power to instruct the

Richcourt Funds' directors to inform investors about the Richcourt Acquisition or take other measures to protect the Funds. And even if none of the foregoing could be counted on to protect the Richcourt Funds' interests, the Funds' investors had the power, right and authority to act on their own, if only they had been informed of the facts: They could have insisted that the Funds exercise any of their rights to protect themselves, and they could of course have redeemed, or threatened to redeem, their investments, unless they were adequately protected. In addition, the investors had the right to file suits in the Richcourt Funds' name, to file suits seeking to appoint fiduciaries to take charge of the Funds, and the power to insist that SCM, RCM, or the directors of the Funds, SCM and RCM be replaced with managers who had no affiliation with Fletcher or FAM.

189. The Richcourt Funds' inability to protect themselves cost them a great deal of money. The Funds' assets declined, both due to Fletcher and FAM's defalcations and due to their bad investments in Fletcher-affiliated funds, not to mention as a result of their payment of undeserved fees. The Funds also became potentially liable for investors' claims. If the Funds and their investors had been told the truth about the Richcourt Acquisition, Fletcher and FAM on a timely basis, however, they could have taken steps to cause the Funds to terminate their IMAs and wind down, which would have allowed them to escape market declines as well. As a result, if Fletcher, FAM and the Citco Defendants had acted in accord with their fiduciary duties, the Funds would not have sustained the huge losses they suffered under the management of the Citco Defendants, Fletcher and FAM.

III. LOOTING AND MISMANAGEMENT OF THE RICHCOURT FUNDS AFTER THE RICHCOURT ACQUISITION

The Post-Acquisition Management of the Richcourt Funds

190. As a result of the Richcourt Acquisition, Fletcher and FAM acquired a controlling interest in the Richcourt Group, including SCM and RCM, which managed the investments of the Richcourt Funds. True to form, by November 2008, and again in April 2009, Fletcher and FAM had already begun to misuse their control of the Richcourt Group, and to treat the Richcourt Funds' assets as their own.

191. Fletcher and FAM did not, however, act alone. They were provided with cover and assistance by the Citco Defendants, whom the Richcourt Funds and investors continued to trust as their fiduciaries, but who did nothing whatsoever to protect them. Indeed, the Citco Defendants did more harm than good.

192. The Richcourt Funds continued to have no employees of their own after the Richcourt Acquisition. The Citco Administrators, Citco Global and Citco Bank continued to provide fund services to the Richcourt Funds as administrator, registrar, transfer agent, middle-office service provider, custodian and bank.

193. SCM and RCM continued to manage the Richcourt Funds' investments following the Richcourt Acquisition, and the IMAs remained in place. Many of the Citco employees who had been working on the Richcourt Group prior to the Richcourt Acquisition either continued in their previous roles or were hired by FAM. The daily investment operations of the Richcourt Funds were therefore managed by a team made up of employees of FAM and employees of various companies in the Richcourt Group. These employees were based in New York, San Francisco, Paris and Monaco, where they conducted research and provided investment and risk

management advice. This team made up of Richcourt and FAM employees is hereinafter referred to as the “**Richcourt Team.**”

194. After the Richcourt Acquisition, Fletcher installed two of his long-term trusted associates, Kiely and Turner, as the sole directors of the Richcourt Funds and on the Board of SCM and RCM. By this time, Kiely and Turner had both been with FAM for over a decade and they were both directors of FAM.

195. The Richcourt Group employees who had been responsible for the daily management and administration of the Richcourt Funds prior to the Richcourt Acquisition and continued in place following the Richcourt Acquisition included, *inter alia*, Unternaehrer, Laddaga, Magris and Bloch.

196. Unternaehrer, Laddaga, Magris and Bloch met with Kiely, Turner and other FAM representatives at least once to discuss the management of the Richcourt Group in New York in September 2008. A presentation for the Richcourt Funds dated November 2008 identified these four individuals as the key “Richcourt Professionals” involved with managing the investments of the Richcourt Funds. Over time, however, upon information and belief, the Europe-based Richcourt Team employees left Richcourt and New York-based employees of FAM were hired to fill their positions. Also, upon information and belief, in the first half of 2009, Magris returned to the employment of Citco, Bloch resigned, and Laddaga was fired.

197. The Richcourt Team reported directly to Kiely and Turner, as the Richcourt Funds’ directors and SCM’s and RCM’s directors and investment committees. SCM’s and RCM’s investment committees in turn were overseen by an “Executive Board” which was also the Board of their parent RHI.

198. Following the Richcourt Acquisition, Fletcher installed himself and Kiely on the RHI Board, joining Unternaehrer who remained on RHI's board as Citco Group's representative for more than three years following consummation of the Richcourt Acquisition. Turner joined RHI's board in December 2008 along with Fletcher's brother, Todd. Thus, from June 2008 until at least December 2011, RHI was controlled by a board of five members, who in that capacity oversaw RHI's subsidiaries SCM and RCM: Kiely, Turner and the two Fletchers from the Fletcher side, and Unternaehrer from Citco Group.

199. The Citco Defendants who continued to work with the Richcourt Funds did not manage the Richcourt Funds' investments as appropriate and responsible fiduciaries. Among other things, they caused the Richcourt Funds to make investments that were wholly contrary to the Funds' best interests. For example, as recounted below, they transferred hundreds of millions of dollars to Citco Group affiliates or subsidiaries without apparent justification. And Fletcher and FAM, having abused the investors in the Fletcher Structure for years, turned their attention to the Richcourt Funds as a new source of money to be misappropriated.

The Richcourt Funds Deteriorated Rapidly and Received Numerous Investor Redemption Requests

200. Within months of being acquired by Fletcher and FAM, the Richcourt Group's assets under management ("AuM") declined substantially. At year end 2007, the Richcourt Group's AuM was approximately \$1.594 billion. By year end 2008, it had dropped to approximately \$1.052 billion, a loss of over \$500 million which had occurred primarily after June 2008. Only two years later, the Richcourt Group's AuM had all but disappeared, totaling a mere \$175 million as of December 31, 2010. Further, by September 2010, the Group's AuM that were not subject to redemption requests was close to zero. These declines were not solely a

result of market turbulence at the time; the S&P 500 Index, by way of comparison, increased more than 20% in 2009 and more than 10% in 2010. But Fletcher and FAM's mismanagement and defalcations, as well as their inability to secure a credit line, would have caused enormous losses in any market.

201. The Soundview Funds received massive redemption requests following June 2008. The impact of the redemption requests was exacerbated, moreover, by the fact that the Richcourt Funds could not secure renewal of their lines of credit, which were in place to provide liquidity for redemptions, in November 2008. This forced the Richcourt Funds to redeem their own investments and expend their own assets to cover the incoming redemption requests. (*See* FILB Trustee Report, at 76-77). By November and December 2008, the Richcourt Group determined to suspend or "gate" redemptions in a group of funds which represented approximately 88% of its AuM, though redemptions were eventually resumed several months later.

202. As a result of, *inter alia*, the Soundview Funds' negative returns, substantial redemptions and inability to obtain a credit facility, Kiely and Turner, as directors of the Soundview Funds, resolved on December 18, 2008 to suspend the calculation of those Funds' NAVs as well as all subscriptions and redemptions from November 28, 2008. The same decision was made for at least two of the BVI Funds, though the suspension was effective from December 31, 2008.

The Creation of the Designated Funds

203. In the first quarter of 2009, as the Richcourt Funds continued to face redemption requests they could not honor without liquidating assets, Fletcher, FAM, SCM, RHI, and, upon

information and belief, Unternaehrer, determined to segregate the Soundview Funds' investments that, in their view, could not or should not be liquidated. Accordingly, on March 19, 2009, SCM and RHI established the Designated Funds as repositories for these illiquid assets, removing them from the Soundview Funds' portfolios and providing a mechanism for the Soundview Funds to avoid having to pay out cash to redeeming investors.

204. The Designated Funds were special purpose vehicles which acted as closed-ended investment funds – meaning that, once launched, they would not market themselves to the public for further subscriptions or make any new investments. Shareholders who sought to redeem their shares after the November 28, 2008 redemption period and prior to the March 31, 2009 redemption period were paid partly in cash and partly with shares in the Designated Funds. More specifically: redeeming investors of Soundview Elite received part of their redemption proceeds in shares of Elite Designated; redeeming investors of Soundview Premium received part of their redemption proceeds in shares of Premium Designated; and redeeming investors of Soundview Star received part of their redemption proceeds in shares of Star Designated.

205. According to the Soundview Funds' PPMs, which were changed in May 2009 following the creation of the Designated Funds, the purpose of the Designated Funds was to:

[P]ursue an orderly liquidation of ... assets over time in an effort to distribute proceeds to the [Designated Funds'] shareholders. The distribution of proceeds will be accomplished through a repurchase of the [Designated Funds'] Shares by the [Designated Funds] at intervals to be determined by the Directors, at such times that sufficient liquidity exists in the [Designated Funds] to fund repurchase.

(Soundview Elite PPM, dated May 2009, at 10.)

206. Following the creation of the Designated Funds, and with liquidity supposedly returned to the Soundview Funds, the suspension of subscriptions and redemptions was lifted. But by then, a substantial number of investors had been stuck with illiquid, seemingly unredeemable shares in the Designated Funds.

207. The Defendants also engaged in further financial rejigging in or around March 2009: they “restructured” the Soundview Funds by moving all remaining assets from Soundview Premium and Soundview Star to Soundview Elite, and giving the transferring Funds a share in Soundview Elite instead. In other words, contrary to the Soundview Premium and Star Funds’ PPMs, the Defendants in effect converted Soundview Elite into a master fund and Soundview Premium and Soundview Star into feeder funds, and also gave investors in Premium and Star potentially inferior rights. Though the real motivation for the restructuring is not yet fully clear, it is at least clear that the restructuring gave Fletcher and FAM an opportunity to earn increased fees: SCM and RCM could charge Soundview Premium and Soundview Star investors based on their investments in Soundview Elite, and could also charge Soundview Elite directly.

208. The creation of the Designated Funds and the Soundview Funds’ restructuring may or may not have helped to resolve some of the Richcourt Funds’ financial issues in 2008. But one way or the other, given the turbulent markets at the time, careful, responsible management in the Richcourt Funds’ best interests was more important than ever. Unfortunately, Fletcher, FAM and the Citco Defendants – despite their continuing contractual and fiduciary duties to the Richcourt Funds, chose to ignore their duties. Completely abandoning the Richcourt Funds’ interests, they pursued adverse, competing interests instead. Most egregiously and inexcusably, as discussed below, they simply took the Richcourt Funds’ assets

and used them as their own, leading eventually, as the assets diminished, to the Funds' bankruptcy and liquidation proceedings.

1. First Defalcation: Approximately \$50 Million of the Richcourt Funds' Assets Are Invested in Arbitrage Between November 2008 and June 2009

209. Predictably, beginning no later than November 2008, Fletcher and FAM began to misappropriate the Richcourt Funds' assets by investing them in the Fletcher Structure. They did so notwithstanding any protections that Citco Group's involvement in the post-Acquisition Richcourt Group supposedly offered to the Funds and their investors. They did so, moreover, even though – or arguably because – the Richcourt Funds had suspended redemptions as of November 2008.

210. Fletcher and FAM invested the Richcourt Funds' assets into Fletcher's Arbitrage fund, the FILB Trustee found, in three distinct time periods. First, upon information and belief, they invested approximately \$10 million of the BVI Funds' assets in Arbitrage between November 2008 and January 2009. The FILB Trustee Report states that this money was used for the second tranche of FILB's "Raser" investment in December 2008.

211. Second, the FILB Trustee Report states, Fletcher and FAM took approximately \$40 million more of the Richcourt Funds' assets between April and June 2009. The Richcourt Funds' records, though incomplete, confirm that Fletcher and FAM took at least \$30 million from them during this period. As a first part of this sum, the BVI Funds have determined that Fletcher, FAM, Kiely, Turner and the Citco Defendants caused them to invest at least \$19 million in Arbitrage between November 2008 and June 2009. Also, the Soundview Funds' records show that Fletcher, FAM, Kiely, Turner and the Citco Defendants caused (a) Soundview

Elite to invest \$5 million in Arbitrage on April 15, 2009, (b) Soundview Premium to invest €2 million in Arbitrage on May 5, 2009 and (c) Soundview Star to invest a total of €2.7 million in Arbitrage on May 5 and 29, 2009. Thus, Fletcher, Kiely, Turner, FAM and the Citco Defendants caused the Soundview Funds to invest over \$11 million in Arbitrage even though, less than three months earlier, the Soundview Funds' directors had written to reassure their investors that the Soundview Funds had not "invested in any Funds managed by FAM." Due to the state in which the Citco Administrators, Citco Bank and Citco Global left the Richcourt Funds' records, they have not yet identified records of the additional \$10 million that, the FILB Trustee found, the relevant Defendants caused the Richcourt Funds to invest in the Fletcher Structure between November 2008 and June 2009.

212. Upon information and belief, Fletcher, FAM, Kiely, Turner and the Citco Defendants caused the Richcourt Funds' assets to be invested in Arbitrage in connection with Fletcher and FAM's apparent fraud against investors in FILB – a fraud later pursued by the FILB Trustee. The FILB Trustee Report states that the Fletcher Structure had been grossly mismanaged by Fletcher and FAM for a considerable time before these investments – or more accurately, "investments" – by the Richcourt Funds. Investors' money had been misappropriated and used for a variety of purposes outside the scope of the investment restrictions applicable to the funds from which the money came, including purposes that directly benefited Citco Group, such as the sweetheart transaction with Unternaehrer and repayment of the Citco Lenders' loans. After investigating Fletcher and FAM for many months, the FILB Trustee concluded that: (i) the Fletcher Structure had "many of the characteristics of a Ponzi scheme" and (ii) among the facts obscured by fraud was the fact that the Fletcher Structure was likely insolvent by the end of 2008. (*See* FILB Trustee Report, at 2 and 9). In these circumstances, which were known to all

of Fletcher, FAM, Kiely, Turner and the Citco Defendants who continued to work with the Richcourt Funds when the Funds' investments in Arbitrage were made, the Richcourt Funds' investments in Arbitrage were contrary to the Funds' best interests.

213. The Richcourt Funds' investments in Arbitrage were contrary to the Funds' interests, upon information and belief, for an additional reason: the value of those investments was grossly inflated. The FILB Trustee alleges that Fletcher and FAM carried FILB's largest assets on their books at a much higher value than those assets had been selling for in actual transactions, and that Fletcher and FAM had baselessly increased the value of one of FILB's assets by almost \$50 million based on uncertain future litigation. Further, the Citco Defendants who continued to work with the Richcourt Funds knew that Arbitrage valuations could not be relied upon because, contrary to Citco's policy with respect to its other clients, CFS Cayman provided values for Arbitrage without verifying the value of the portfolio of FILB as its master fund. Thus, the actions of Fletcher, FAM, Kiely, Turner and the Citco Defendants in making these investments were irreconcilable with the fiduciary duties these entities and individuals owed to the Richcourt Funds.

2. Second Defalcation: The Richcourt Funds' "Investments" in Arbitrage Are Converted into Worthless Investments in Leveraged

214. In October 2009, about six months after the Soundview Funds' \$11 million and the BVI Funds' total of at least \$19 million had been invested in Arbitrage, Fletcher, FAM, Kiely, Turner and the Citco Defendants caused the Soundview Funds' holdings in Arbitrage to be converted, through a purported "in kind" transfer, into shares of Leveraged. In June 2011, Fletcher, FAM, Unternaehrer and the other Citco Defendants (other than Citco Bank, Citco Global and the Citco Administrator) also converted the BVI Funds' investments in Arbitrage into investments in Leveraged. All of the Richcourt Funds' Leveraged shares, however, were so subordinated that they were substantially certain to lose their value. Consequently, these transactions, like the Richcourt Funds' investments in Arbitrage, served Fletcher's and FAM's interests at the expense of the interests of the Richcourt Funds.

215. The Richcourt Funds were likely to lose their investments because Leveraged was the Fletcher Structure fund from which Fletcher and FAM misappropriated the Louisiana Pension Funds' investments in 2008. Also, in March 2008, as set forth above, Citco Group, acting through Magris with the knowledge of Unternaehrer, consented to the creation of the Series N Shares in Leveraged, to which all other shares were structurally subordinated, both as to capital and as to income.

216. The shares that Fletcher, FAM, Kiely, Turner and the relevant Citco Defendants caused the Richcourt Funds to acquire in October 2009 and June 2011 were not Series N Shares. They were shares that had been subordinated to the Series N Shares. This meant, as a practical matter, that unless Leveraged's performance remained above 12% per year, the Richcourt Funds' investments would be diminished to provide the Louisiana Pension Funds with its guaranteed

12% annual return. Further, according to FAM's presentation to SCM dated September 2009, Leveraged's annual net return, by August 31, 2009, was only -9.23%, and its annual net return for 2008 was a dire -35.89%. In fact, Leveraged's performance had not exceeded 12% since 2001. It was therefore a virtual certainty that the Richcourt Funds would never see a return on the investments they were forced to make in Arbitrage and Leveraged – and that they would lose their capital as well – unless Fletcher and FAM chose to pay them off for his own purposes.

217. Fletcher, FAM, Kiely, Turner and the relevant Citco Defendants all knew that the Richcourt Funds' transfers of assets into the Fletcher Structure were contrary to the Funds' best interests. Fletcher, FAM and Kiely in particular knew this because they were directly involved in the transactions.

218. Citco Group knew that the Richcourt Funds' investments in the Fletcher Structure were contrary to the Funds' interests because Unternaehrer knew. Unternaehrer knew because he knew that Fletcher and FAM had a history of misappropriating clients' assets; knew that shares in Arbitrage, and especially subordinated shares in Leveraged, were a disastrous investment; and oversaw the Richcourt Funds' investments as a member of RHI's board, which oversaw the RCM and SCM investment committees.

219. Further, given CTI's interest in RHI and the various Citco Defendants' continuing obligations to the Richcourt Funds, Unternaehrer had a duty to Citco Group to share his knowledge of the Funds' inappropriate investments with the other members of the Citco Executive Committee, with whom he had close relationships. Upon information and belief, Unternaehrer also shared his knowledge with other Citco Group personnel because of the structure of Citco, which operates as a single, integrated organization under the direction and

control of Citco Group. At a minimum, Unternaehrer's knowledge is properly imputed to Citco Group and the other Citco Defendants because of his role as their agent with respect to Fletcher and the Richcourt Funds.

220. Fletcher knew that the Richcourt Funds' investments in the Fletcher Structure were contrary to the Funds' interests because he was one of the main beneficiaries of those investments. Also, at the time of the Richcourt Funds' initial subscriptions in Arbitrage, Fletcher was a member of RHI's board, and he directed and controlled FAM, the investment manager in the Fletcher Structure. Fletcher also directed and controlled FAM when the subsequent "in kind" transfer of those interests into Leveraged occurred.

221. In addition, Fletcher knew that the Richcourt Funds' investments in Arbitrage and Leveraged were contrary to the Funds' interests because his close associate Kiely knew. At the time of each of the subscriptions and transfers, Kiely was a member of the boards of the Richcourt Funds, SCM, RCM, RHI, Arbitrage, FILB and FAM. Kiely likely shared his knowledge with Fletcher, and in any event it is properly imputed to Fletcher because of Kiely's role as Fletcher's and FAM's agent.

222. Fletcher, FAM and Kiely all owed fiduciary and other duties to protect the Richcourt Funds' interests at the time of the Arbitrage and Leveraged transactions. Fletcher, FAM and Kiely were all agents of the Funds who were directly involved in managing the Funds' investments, and Fletcher, FAM and Kiely all knew that the Funds and their investors were relying on their loyalty and candor.

223. The Citco Defendants too, through Unternaehrer and others, owed duties to protect the Soundview Funds. Unternaehrer had a duty, through his role at RHI, to oversee

SCM's investment choices, and he and the other Citco Defendants knew that the Funds and their investors were relying on him and the Citco Defendants to protect their interests in the Funds. In addition, because Unternaehrer was an agent of the Citco Group with respect to Fletcher, FAM and the Richcourt Funds, Citco Group is responsible for any breaches of duty in the course of his duties.

224. For the foregoing reasons, Fletcher, FAM, Kiely, Turner and the Citco Defendants who continued to work with the Richcourt Funds – as well as the Citco Defendants in whom the Funds and their stakeholders continued, due to lack of information to the contrary, to place their trust and confidence – all breached fiduciary duties that they owed to the Richcourt Funds. They did so by directing, approving or acquiescing in the Funds' investments into Arbitrage and Leveraged in 2009, by taking actions to effectuate those investments, by failing to notify the Funds and their investors that the investments were contrary to the Funds' best interests, and by failing to take steps to unwind those investments. Further, given their knowledge of the Funds' inappropriate Arbitrage and Leveraged investments, the Citco Defendants all owed the Richcourt Funds a duty to attempt to sever the Funds' relationship with Fletcher and FAM or, at a minimum, to provide the Funds with further protections against them. Fletcher and FAM, of course, had a fiduciary duty to sever their relationship with the Richcourt Funds voluntarily.

225. The Citco Administrators, Citco Global, Citco Bank and other Citco Defendants also owed fiduciary duties to the Richcourt Funds because the Funds and their investors placed a high degree of trust and confidence in them to protect the Funds' interests. These entities breached their fiduciary duties by substantially assisting and effectuating the breaches of fiduciary duty by Fletcher, FAM, Kiely, Turner and other Citco Defendants in connection with

the Funds' investments in the Fletcher Structure. For example, the Citco Administrators not only processed the Funds' subscriptions in Arbitrage; they also processed and actively approved the in-kind transfer of the Funds' investments in Arbitrage to Leveraged. Citco Bank also assisted the Funds' Arbitrage subscriptions by issuing the necessary trade confirmations and processing the relevant payments. Citco Global held the underlying investments on behalf of the Funds.

226. In addition, SCM and RCM had clear duties under the IMAs both to refuse to allow the Funds' potentially disastrous investments in the Fletcher Structure and to inform the Funds and their stakeholders that Fletcher, FAM and affiliated personnel were pressuring SCM, RCM and the Funds to make these investments. SCM and RCM breached their duties of care, loyalty and candor by failing to stop these investments.

3. Third Defalcation: Fletcher and FAM Take Approximately \$2 million from the BVI Funds for "FIP" and \$13 million for the "UCBI" Transaction

227. On or about November 1, 2009, Fletcher and FAM caused AAI to invest \$2 million into their Fletcher International Partners, Ltd. ("**FIP**") fund. This investment was a clear, self-interested breach of fiduciary duties by Fletcher, FAM, Kiely, Turner, RHI, RCM, and Unternaehrer, as well as CTI and the Citco Group for whom Unternaehrer acted as an agent: FIP did not invest the money, but used it instead to pay what were characterized as overdue dividends to FILB and Unternaehrer. The investment in FIP was not in AAI's best interest, as all of these Defendants knew. Further, despite AAI's redemption request approximately two years later, AAI's \$2 million has never been repaid.

228. In March 2010, SCM, RHI, CTI, FAM, Fletcher, Unternaehrer and Citco Group caused the BVI Funds to make a further investment of approximately \$10.27 million, and Soundview Elite to make a further investment of approximately \$2.7 million, in Arbitrage.

These investments represented another blatant attempt by Fletcher and FAM to raid the bank accounts of the Richcourt Funds and use their investors' money for their own benefit. In sum, Fletcher and FAM caused approximately \$13 million of the Richcourt Funds' money to be funneled through the Fletcher Structure to FII, which used the money as part of a down payment for Fletcher's purchase (the "**UCBI Transaction**") of a portfolio of non-performing loans, bank owned properties, and warrants for shares and preferred stock in a company called United Community Banks, Inc. ("**UCBI**").

229. The UCBI Transaction had two elements. First, UCBI and FII executed an asset purchase and sale agreement (the "**APSA**") pursuant to which FII bought certain non-performing loans and bank-owned properties from UCBI. Second, UCBI and FILB executed a securities purchase agreement ("**SPA**") pursuant to which FILB obtained warrants in certain securities issued by UCBI (the "**UCBI Warrants**").

230. Under the APSA, FII was required to pay a \$10 million deposit by April 1, 2010 (and in any event no later than April 5, 2010). The SPA required that, upon receipt of the deposit, UCBI would issue the UCBI Warrants to FILB. FII's payment of the deposit was therefore necessary to trigger issuance of the UCBI Warrants to FILB.

231. On March 23, 2010, eight days before FII was required to pay the deposit to UCBI, neither FII nor Arbitrage had sufficient cash to fund the payment. Fletcher and FAM were therefore forced to look beyond the Fletcher Structure for the necessary funds. They turned to the bank accounts of the Richcourt Group, including Soundview Elite and the BVI Funds RES, RAF and AAI. In essence, Fletcher and FAM treated these accounts as their own personal piggy bank, and they used these investor funds for their own personal gain in violation of the

fiduciary duties they owed to, *inter alia*, Soundview Elite, RES, RAF and AAI. And the Citco Defendants did nothing to stop them.

232. Thus, from March 23, 2010 to March 29, 2010, Fletcher and FAM, with the participation and assistance of the Citco Defendants who continued to work with the Richcourt Funds, caused Soundview Elite, RES, RAF and AAI, and other funds in the Richcourt Group to invest approximately \$13.8 million in Arbitrage. On April 2, 2010, Arbitrage transferred \$10 million of these funds to FII. FII received the \$10 million on April 5, 2010 and the same day transferred that money to UCBI as the deposit for the UCBI Transaction. The \$10 million deposit for the UCBI Transaction, therefore, consisted of money coming directly from and owned by, *inter alia*, Soundview Elite, RES, RAF and AAI.

233. On April 30, 2012, FILB attempted to exercise \$1 million of the UCBI Warrants, but UCBI refused to honor them. On August 16, 2013, the FILB Trustee tried to exercise all of the remaining UCBI Warrants, and again UCBI refused to honor them. Following negotiations in late 2013 and early 2014, on or about March 5, 2014, the FILB Trustee and UCBI reached a settlement whereby UCBI agreed to pay \$12 million (the “**UCBI Settlement Proceeds**”) to the FILB Trustee. Payment of the UCBI Settlement Proceeds was stated to constitute a release and be in full satisfaction of the UCBI Warrants and all claims by and between UCBI and FILB related to or arising out of the UCBI Transaction. On March 20, 2014, this Court approved the UCBI settlement agreement between UCBI and FILB. The Richcourt Funds, however, have not received any part of the UCBI Settlement Proceeds.

234. The Richcourt Funds’ approximately \$13 million investment in Arbitrage in March 2010 in connection with the UCBI Transaction constituted an abandonment of, and was

entirely contrary to, the Funds' best interests – and SCM, RHI, CTI, FAM, Fletcher, Kiely, Turner, Unternaehrer and Citco Group knew it. This investment was made in direct breach of the fiduciary duties of SCM, RHI, CTI, FAM, Fletcher, Unternaehrer and Citco Group.

4. Fourth Defalcation: The Citco Administrators Resign, Leaving the Richcourt Funds' Records a Shambles, and Leaving Citco in Unjustified Possession of More than \$340 Million of the Funds' Money

235. On December 31, 2009, the Citco Administrators, Citco Bank and Citco Global resigned as administrator, middle office service provider, registrar and transfer agent, bank and custodian of the Richcourt Funds, effective March 31, 2010. Upon information and belief, they remained in place until approximately one month after that date.

236. As stated above, among their various duties, the Citco Administrators were obligated to maintain the Richcourt Funds' financial and accounting books and records. However, in violation of their contractual obligations to the Funds under the Citco Administration Agreements and the Citco Master Administration Agreement, the Citco Administrators left these books and records substantially incomplete following their resignation. The Citco Administrators thereby caused the Richcourt Funds to incur substantial expense and damages, including the expense of completing their work, in an amount to be determined at trial.

237. In addition, the records available to the Plaintiffs show that the Soundview Funds made almost \$240 million in unreconciled payments to subsidiaries and affiliates of Citco Group, including the Citco Administrators and Citco Global, during the six years prior to the Petition Date. Schedules of these payments are attached as Exhibit 1 to this Complaint. The Trustee, despite requests to Citco and review of the Richcourt Funds' financial records, such as they are, has been unable to reconcile these payments or verify that paying them was justified. The Citco

Defendants are directly responsible for any improper payments they made, permitted and/or received as part of this \$240 million as well as for aiding or assisting other Citco entities in breaching their duties to the Richcourt Funds.

238. Further, the records available to the Joint Liquidators indicate that the BVI Funds made more than an estimated \$100 million in payments to subsidiaries and affiliates of Citco Group, including the Citco Administrators and Citco Global, during the period between June 1, 2008 (six years before the parties' tolling agreement) and the Chapter 15 Petition Date. A schedule of more than \$73 million of these payments is attached as Exhibit 3 to this Complaint. The Joint Liquidators, despite requests to Citco and review of the Richcourt Funds' financial records, such as they are, have been unable to reconcile these payments or verify that paying them was justified. The Citco Defendants are directly responsible for any improper payments they made, permitted and/or received as part of this \$100 million as well as for aiding or assisting other Citco entities in breaching their duties to the Richcourt Funds.

239. Because Citco Group, the Citco Administrators and Citco Bank have failed to reconcile and justify these payments and assist in providing missing records despite the Trustee's and the Joint Liquidators' requests, the Plaintiffs are entitled to assume that the Citco Defendants have taken and converted more than \$340 million of the Richcourt Funds' money for their own purposes unless and until the Citco Group provides an acceptable reconciliation.

240. Absent proof that the Citco Group has earned and is entitled to keep more than \$340 million of the Richcourt Funds' money, those funds must be returned. Also, the Citco Defendants, Fletcher and FAM, to the extent they permitted improper or unjustified payments to be made, kept or received, have breached their duties to the Funds by failing to secure the

money's return. In addition, Citco Group's, Citco Bank's and the Citco Administrators' refusal to provide the Joint Liquidators and the Trustee with the information they have requested has forced the Richcourt Funds to incur legal and other expenses unnecessarily for which Citco Group is properly liable.

241. Citco Group and the Citco Defendants had one more trick up their sleeves. The Citco Defendants and their affiliates not only took more than \$340 million of the Funds' money without apparent justification, they also ensured, in sharp contrast to the indifference they showed to the plight of other investors, that Citco Group's own investments in the Richcourt Funds were redeemed with the smallest possible loss.

242. Prior to the Richcourt Acquisition, when the Citco Defendants alone serviced and managed the investments of the Richcourt Funds, the Citco International Pension Plan (of which Unternaehrer was a member), purchased 5,780.30 shares in the Soundview Funds. By the time the Soundview Funds filed their bankruptcy petition, the Citco Group had reduced this investment to a mere 230.20 shares. Thus, even though Citco Group and its subsidiaries and affiliates played a crucial role in the collapse of the Soundview Funds, they made sure that their own interests were protected.

5. Fifth Defalcation: The Fletcher Defendants Take \$4 Million from Soundview Elite to Pay Fletcher Entities' Debt to the FILB Estate and Third Parties

243. In mid-2012, the funds in the Fletcher Structure collapsed as Fletcher and FAM's long-standing fraudulent scheme started to unwind. After Leveraged was placed into liquidation in the Cayman Islands on April 18, 2012, Fletcher and FAM could see the writing on the wall: it would not be long before FILB joined Leveraged in bankruptcy or liquidation.

244. In an effort to squirrel away as much money as possible before they lost control of FILB to a U.S. bankruptcy court or offshore liquidator, the Fletcher Defendants concocted a fraudulent scheme to transfer some of FILB's assets to FII, a non-debtor entity they controlled. They even planned to transfer away ownership of FILB itself. This series of transactions (the "**April 22 Transactions**") took place on April 22, 2012, just four days after Leveraged was placed into official liquidation in the Cayman Islands.

245. The April 22 Transactions consisted of the following elements:

- FILB would be owned 85% by Arbitrage and 15% by FII.
- Arbitrage transferred ownership of FII to other Fletcher-related entities that were not at risk of impending bankruptcy or liquidation.
- FILB transferred \$2.2 million from its bank account to FII's bank account.
- FILB transferred all of its ownership interest in a company called BRG Investments, LLC (the "**BRG Interest**") to FII.
- FILB transferred to FII warrants entitling it to purchase common stock of the Document Security Systems company (the "**DSS Warrants**").
- FILB transferred to FII one-half of the UCBI Warrants.
- FILB assigned to FII the right to any payment in excess of \$606,667 that UCBI made to FILB due to a "Registration Failure" under the SPA (the "**Excess Registration Funds**").

246. Although Fletcher and FAM tried to justify the April 22 Transactions as a "payment-in-kind" redemption by FII of its shares of FILB, the FILB Trustee concluded that the April 22 Transactions "were intended to remove FILB assets from the reach of Arbitrage and Arbitrage's investors, and in particular, Leveraged, Alpha, the JOLs administering Leveraged and Alpha, and Leveraged's and Alpha's public pension fund investors." (FILB Trustee Report, at 16.) Indeed, a few months after his appointment, the FILB Trustee approached Fletcher,

FAM, FII and others and insisted that the April 22 Transactions be unwound to return the transferred assets to the FILB estate.

247. In mid-December 2012, the FILB Trustee entered into negotiations with Fletcher, FAM, FII and others to come up with a term sheet for this proposed unwind transaction. In December 2012, the FILB Trustee forwarded to Fletcher a draft term sheet which, among other things, called for FII to return these transferred assets to FILB and, specifically, to pay to FILB by wire transfer the sum of \$2.2 million in immediately available funds.

248. Fletcher, however, realized that FII no longer had the \$2.2 million it had taken from FILB – the funds had apparently been dissipated elsewhere. Thus, to complete the contemplated unwind transaction, Fletcher needed to come up with a way to get \$2.2 million into FII's account so FII could repay FILB under the terms of the settlement. Fletcher, FAM, FII and others turned to the not-yet-bankrupt Soundview Elite as a source for these funds. Fletcher, FAM and FII also opportunistically viewed Soundview Elite as a potential source to pay others of their own creditors, including FAM itself.

249. To that end, while negotiations were continuing between Fletcher, FAM and FII on the one hand, and the FILB Trustee on the other, Fletcher secretly, with the assistance of his cronies Muho and Ladner, executed documents on December 31, 2012 which looted \$4 million from Soundview Elite and transferred the money to FII (the “**New Year’s Eve Transaction**”). Soundview Elite was insolvent at the time of the \$4 million transfer, and the transfer was made with actual intent to hinder, delay or defraud Soundview Elite’s creditors.

250. Pursuant to a one-page sale agreement dated December 31, 2012, FII agreed to sell to Soundview Elite all of its shares in FILB. These were the very same shares that had

purportedly been redeemed in the April 22 Transactions and which the FILB Trustee planned to reissue to FII as part of the proposed unwind. Thus, Fletcher was causing Soundview Elite to pay \$4 million for shares in an entity that was already bankrupt. Fletcher signed this sales agreement in his capacity as a director of FII and Fletcher and Muho signed the agreement as directors of Soundview Elite.

251. In another one-page sale agreement entered into on December 31, 2012, FII agreed to sell the BRG Interest to Soundview Elite for the price of \$1.38 million. This was the same asset that had been transferred from FILB to FII as part of the April 22 Transactions, and one of the very same interests the FILB Trustee now wanted returned to FILB. This one-page sales agreement was signed by Fletcher and Ladner as directors of FII and by Fletcher and Muho as directors of Soundview Elite.

252. The final element of the secretive New Year's Eve Transaction was that Fletcher caused FII and Soundview Elite to enter into an assignment and assumption agreement dated December 31, 2012. Pursuant to that agreement, in purported consideration of Soundview Elite's agreement to pay FII \$4 million for its shares of FILB, FII assigned and Soundview Elite assumed all of FII's shares of FILB and the BRG Interest. The assignment and assumption agreement was signed by Fletcher as director of FII and by Fletcher and Muho as directors of Soundview Elite.

253. Thus, Fletcher acted on both sides of all aspects of the New Year's Eve Transaction, with the assistance of Ladner and Muho, and Soundview Elite was the victim. Nevertheless, it was not long before Fletcher, Ladner, FAM and FII ignored this purported transfer of ownership in effecting the unwind of the April 22 Transactions. In fact, FII never

transferred to Soundview Elite either the \$4 million for the FILB shares or the \$1.38 million for the BRG Interest. And the purported asset transfer to Soundview Elite and the payments to be made by Soundview Elite to FII memorialized in the New Year's Eve Transaction were not even disclosed to the Court that was asked to approve the settlement unwinding of the April 22 Transactions.

254. The negotiations between the FILB Trustee and Fletcher concerning the unwind transactions continued into early 2013 and, on February 8, 2013, the parties executed a term sheet memorializing that transaction (the “**Term Sheet**”). After describing the assets transferred from FILB to FII in the April 22 Transactions, the Term Sheet set forth the material terms of the proposed unwind transactions (“**Unwind Transactions**”) as follows:

On the Closing Date FII and FILB shall enter into the following transactions . . .

1. FII shall pay to FILB by wire transfer in immediately available funds \$2,200,000 to the account set forth on Schedule 1 hereto. The payment of this \$2.2 million shall be without prejudice to the [FILB] Trustee's claims to any other monies transferred by or between FII and BRG or their direct or indirect subsidiaries or affiliates;
2. FII shall execute an assignment of the UCBI Warrants in favor of FILB or to the extent any or all of such warrants have been exercised an assignment of the Common Stock Junior Preferred purchased pursuant to such UCBI Warrants and any claims against UCBI for its failure to honor the UCBI Warrants;
3. FII shall execute an assignment of the BRG Membership Interests in favor of FILB;
4. FII shall execute an assignment of the DSS Warrants in favor of FILB or to the extent any or all of such warrants have been executed an assignment of the common stock purchased pursuant to such DSS Warrants;
5. FII and FILB shall execute an agreement assigning the right to receive the Excess Registration Funds from FII to FILB; and

6. The FILB shares redeemed by FII shall be reinstated and reissued to FII.

(FILB Docket No. 188 (Term Sheet; Exhibit B to FILB Trustee's Motion for Entry of an Order Pursuant to Bankruptcy Rule 9019(A) Approving the Term Sheet Agreement Between the FILB Trustee and Fletcher International, Inc.))

255. The Term Sheet made no reference to the fact that the \$2.2 million FII was to pay back to FILB was, in fact, coming out of the coffers of Soundview Elite. The Term Sheet made no reference to the secret New Year's Eve Transaction. Nor did the Term Sheet make any mention of where the funds FII was to be paying to FILB were coming from. But the Fletcher Defendants knew that FII had no money in its account with which to make this \$2.2 million payment. In fact, the balance of FII's account immediately prior to the Unwind Transactions was zero. The Fletcher Defendants knew that this money must, and planned that it would, be taken from Soundview Elite.

256. On or about February 11, 2013, the FILB Trustee filed a Rule 9019 motion with the Bankruptcy Court seeking approval of the transaction embodied in the Term Sheet. (FILB Docket No. 188). The Fletcher Defendants did not disclose to the Court, however, that the \$2.2 million payment to FILB set forth in the Term Sheet was to come from Soundview Elite, an entity that had no reason to pay it. Rather, the motion and proposed Term Sheet left the misleading impression that FII had \$2.2 million in its account and still retained the BRG Interest, such that FII could complete the Unwind Transactions on its own. That was not the case.

257. On February 20, 2013, this Court issued an order approving the Unwind Transactions set forth in the Term Sheet. The transactions were consummated on March 8, 2013, pursuant to an Omnibus Assignment and Stock Reinstatement Agreement entered into between

the FILB Trustee, on behalf of FILB, and Fletcher, on behalf of FII (the “**FILB/FII Assignment Agreement**”). That agreement purported to give effect to the various transactions embodied in the Term Sheet and consummated the Unwind Transactions, including FII’s payment of Soundview Elite’s \$2.2 million to FILB.

258. Remarkably, the FILB/FII Assignment Agreement contains a provision in which FII represents and warrants that:

Assignor [*i.e.*, FII] or Assignee [*i.e.*, FILB] is the legal and beneficial owner of the BRG Membership Interests, which represent all of the equity interest in BRG. The BRG Membership Interests are owned by Assignor or Assignee free and clear of all liens, encumbrances, restrictions, liabilities and claims of every kind except for liens and encumbrances, if any, arising under the LLC Agreement.

(FILB/FII Assignment Ag. ¶ 4(d).)

259. Rather than transferring just \$2.2 million to FII, as called for under the FILB/FII Assignment Agreement at the closing of the Unwind Transactions, on March 8, 2013, Fletcher and FAM caused Soundview Elite to transfer an additional \$1.8 million from its bank account to FII for a total of \$4 million. Immediately thereafter, FII wired \$2.2 million to FILB’s account, which was controlled by the FILB Trustee, and the remaining terms of the Unwind Transactions were also consummated – the purported assignment of the BRG Interest to FILB, and the reissuance of FILB shares to FII.

260. Over the course of the following month, FII disbursed the remaining \$1.8 million to a number of creditors of Fletcher, FAM or other FAM affiliates. These payments were made, in large part, for services these creditors purportedly had rendered to entities other than FII and

Soundview Elite and in connection with obligations having nothing to do with the April 22 Transactions or the Unwind Transactions.

261. For example, upon information and belief, FII disbursed approximately \$522,000 to the law firm of Cohen & Gresser for services in connection with Fletcher's ongoing personal litigation against the Dakota apartment building in New York City. Upon information and belief, FII also paid approximately \$300,000 to RF Services for back office services it provided to FILB, Arbitrage, Leveraged and Alpha, all of which were either in insolvency proceedings in the Cayman Islands or in U.S. bankruptcy proceedings. Further, upon information and belief, FII paid approximately \$10,000 to James Crosson as a retainer for portfolio management services he purportedly rendered to New Wave Fund SPC, another fund Fletcher and FAM controlled. FII even paid FAM approximately \$65,000 out of the funds FII received from Soundview Elite.

262. Fletcher and FAM's conversion of Soundview Elite's money to pay Fletcher entities was a breach of fiduciary and other duties, as they well knew. They are liable for its return.

The Fletcher Defendants Try to Cover Up Their Misuse of Soundview Elite Money

263. In the months following the closing of the Unwind Transactions, troubles continued to mount for the Fletcher entities that were not yet in bankruptcy or liquidation. On March 26, 2013, the Solon Group, Inc. ("**Solon**") was appointed as a non-management co-director (along with Fletcher and Muho) for the Soundview Debtors (who were not yet in bankruptcy) and other Fletcher-controlled funds. On April 2, 2013, Muho tendered his resignation as a director of many Fletcher-controlled entities, and this engendered disputes as to the ownership and control of various assets held by these entities. On May 28, 2013, Deborah

Midanek, the president of Solon, contacted the Cayman Islands Monetary Authority to inform them about her concerns with respect to Fletcher's conduct and management of various Fletcher-controlled funds. In short, the Fletcher house of cards was continuing to fall and his tenure as director of many of these non-debtor funds appeared to be nearing an end.

264. Upon information and belief, in July 2013, Fletcher, FAM and others sought to create a paper trail to mask the improper March 2013 transfer of \$4 million from Soundview Elite to FII to fund the Unwind Transactions. Accordingly, on July 19, 2013 – more than four months after the Unwind Transactions closed – Fletcher, FAM, FII and others entered into agreements designed to conceal the improprieties and their breaches of fiduciary duty associated with their use of Soundview Elite as a personal piggy bank to fund the Unwind Transactions and to pay off their creditors.

265. On July 19, 2013, Fletcher, FAM and others caused FII, Soundview Elite and RPPG (yet another entity owned and controlled by Fletcher and FAM) to execute an Omnibus Agreement (the “**Omnibus Agreement**”), which purported to tie up issues resulting from the Unwind Transactions and the New Year's Eve Transaction, including the FILB/FII Assignment Agreement. Indeed, the whereas clauses of the Omnibus Agreement relate: (a) the history of the April 22 Transactions, with FILB's transfer of the BRG Interest and \$2.2 million to FII; (b) the New Year's Eve Transaction, with FII's assignment of its shares of FILB to Soundview Elite and Soundview Elite's associated payment of \$4 million out of the \$5.138 million cash consideration called for in that transaction; and (c) the fact that the transfer of FILB shares and the BRG Interest was not completed.

266. The Omnibus Agreement stated as one of its purposes that RPGP was to “provide credit enhancements to [Soundview] Elite with respect to [FII’s] liability to [Soundview] Elite and amounts of the Claims owed by [Soundview] Elite” and FII was to issue to RPGP newly issued common shares of FII. (Omnibus Ag. at 4.) To that end, the parties stated that they “wish to amend the [New Year’s Eve] Sales Agreement relating to the ownership of BRG, the [New Year’s Eve] Sales Agreement relating to the ownership of [FILB], and the related [New Year’s Eve] Assignment and Assumption Agreement” (*Id.*)

267. The Omnibus Agreement was signed by SCM and FAM in their respective capacities as investment managers for Soundview Elite and FII. Ladner signed for SCM and Saunders signed for FAM as its corporate secretary. Fletcher signed the agreement on behalf of RPGP. In short, Fletcher and entities he controlled were on all three sides of this sham transaction.

268. Pursuant to the Omnibus Agreement, the transfer of the BRG Interest from FII to Soundview Elite was purportedly cancelled, rescinded and terminated, as was Soundview Elite’s obligation to pay \$1.38 million for that interest. The transfer of shares of FILB from FII to Soundview Elite was also purportedly cancelled, rescinded and terminated, but notably, Soundview Elite’s transfer of \$4 million to FII was not. Instead, FII was to issue a promissory note to Soundview Elite for the full amount of consideration paid by Soundview Elite to FII, plus 8% annual interest. Attached to the Omnibus Agreement is a fully executed, one-year, promissory note issued by FII to Soundview Elite in the amount of \$5.38 million.

269. Upon information and belief, FII has no assets or ability to make payment on that note, and the note therefore is, and always has been, worthless. Although the Omnibus

Agreement purports to memorialize some sort of benefit that Soundview Elite purportedly gained by paying \$4 million to FII to finance the Unwind Transactions, the consideration Soundview Elite received through the Omnibus Agreement is and always was worth nothing.

270. Compounding this bogus transaction, the Omnibus Agreement also contains a provision (paragraph 4) stating that RPGP “shall” deliver to FII a cash payment in the full amount of the promissory note (with some possible reductions) in exchange for FII issuing a specified number of shares of its common stock to RPGP. (Omnibus Agreement ¶ 4) Once this payment and issuance takes place, the Omnibus Agreement states that FII “will” within two business days prepay the promissory note and transfer to Soundview Elite the amount FII owes on the note. (Omnibus Agreement ¶ 5)

271. The fact that the parties did not expect this obligation to be fulfilled is confirmed by the First Amendment to the Omnibus Agreement, dated September 12, 2013, by and among Soundview Elite, FII and RPGP, just two weeks before Fletcher put Soundview Elite into bankruptcy. Pursuant to that amendment, among other things, the word “shall” in paragraph 4 was changed to “may,” rendering the obligation of RPGP to make the payment entirely optional. This confirms that the benefit the Omnibus Agreement purported to confer upon Soundview Elite was illusory from the start. In any event, RPGP made no payment to FII, FII issued no shares to RPGP and Soundview Elite still has not been paid on the promissory note.

272. The Omnibus Agreement promises to provide Soundview Elite with an indemnification by RPGP of 50% of any losses Soundview Elite incurs in connection with FII’s repayment of cash to Soundview Elite after RPGP’s payment of \$5.38 million, or an appropriately reduced amount, to FII. Since, upon information and belief, RPGP has no ability

and therefore no intention to pay this amount, the purported indemnification is also worthless. If anything, by amending the Omnibus Agreement in September 2013 (on the eve of Soundview Elite's bankruptcy), Fletcher, FAM, FII, RGP and others intended to remove from the reach of the Soundview Elite estate (and the Trustee) the supposed "guarantee" provided by RGP to Soundview Elite under the Omnibus Agreement. This further demonstrates Fletcher, FII and FAM's efforts to avoid paying anything to Soundview Elite in return for the \$4 million they looted from its coffers in connection with the Unwind Transactions.

273. In sum, the Omnibus Agreement provided no benefit to Soundview Elite in exchange for its payment of \$4 million to FII in March 2013. Rather, it is merely another subterfuge in Fletcher's shell game whereby he and his cohorts moved money to entities they continued to control, while simultaneously attempting to create documents that justify and/or obscure their actions. The Omnibus Agreement was just another artifice in the Fletcher Defendants' scheme to effectuate fraudulent conveyances and breaches of fiduciary duty that caused the Richcourt Funds millions of dollars in losses. At a minimum, to the extent that the Omnibus Agreement could genuinely have provided benefits to Soundview Elite, those benefits have not been obtained.

IV. THE FINAL COLLAPSE OF THE FLETCHER STRUCTURE AND THE RICHCOURT FUNDS

274. As described above, the Fletcher Structure collapsed in mid-2012. Each of Leveraged, Arbitrage and Alpha was placed into liquidation in the Cayman Islands and Mr. Davis was appointed as FILB's chapter 11 trustee on September 28, 2012. As of the date of this Complaint, Leveraged, Alpha and Arbitrage remain in liquidation in the Cayman Islands and Mr.

Davis, formerly the FILB Trustee, continues to administer the FILB estate as its Estate Administrator.

275. On September 24, 2013, Fletcher caused each of the Soundview Debtors to file for bankruptcy protection. On February 3, 2014, this Court approved the appointment of the Trustee as chapter 11 trustee of the Soundview Debtors. Also, on September 24, 2013, the Grand Court of the Cayman Islands ordered that each of the Soundview Funds be placed into liquidation and the Joint Liquidators were appointed for that purpose.

276. On June 6, 2014, the BVI Funds filed petitions before the Eastern Caribbean Supreme Court in the British Virgin Islands, seeking the appointment of John Ayres and David Walker as joint provisional liquidators of the BVI Funds. On July 2, 2014, the BVI Court approved the petitions. On July 21, 2014, the BVI Funds filed applications before the Eastern Caribbean Supreme Court in the British Virgin Islands, seeking the appointment of John Ayres and Matthew Wright as joint liquidators of the BVI Funds. On July 23, 2014, the BVI Court approved the applications

277. Upon information and belief, Fletcher and FAM continue to operate and control other entities in the Richcourt Group, including Soundview Composite, New Wave, SCM and Richcourt USA, Inc. Soundview Composite is a defendant in an adversary proceeding brought by the Trustee in this bankruptcy case seeking a turnover and accounting in connection with Soundview Composite's refusal to redeem shares owned by Soundview Elite. (*Corinne Ball as Chapter 11 Trustee of Soundview Elite Ltd. v. Soundview Composite Ltd.*, Adv. Proc. No. 14-01923 (REG)).

278. From the time the negotiations began for the Richcourt Acquisition until the Richcourt Funds' ultimate bankruptcies and liquidations, the conduct of the Defendants, each of whom owed contractual or fiduciary duties to the Funds, was a scandal. Citco's "premier" fund management services served only to assist the Fletcher Defendants in looting the Funds, and Citco itself in seizing more than \$340 million for which it has failed to provide a valid justification.

279. The Citco Defendants owed fiduciary duties to the Richcourt Funds through at least March or April 2010, almost two years after the Richcourt Acquisition, because they continued to provide services to the Funds until that time. However, certain of the Citco Defendants continued to owe fiduciary duties to the Funds even through late 2011, because Citco Group's agent Unternaehrer remained at RHI. Unternaehrer was placed there, as he and the Citco Group knew, because the Funds and their investors placed a high degree of trust and confidence in the Citco Defendants to protect them. The letters from the Funds' post-Acquisition directors in December 2008 and January 2009, which the Citco Defendants disseminated to investors, make that very plain: Fletcher, FAM and their chosen directors sought to reassure the Funds' investors by telling them – falsely – that no, Citco Group hadn't sold its interest in the Richcourt Funds, and no, the Funds' management had not changed. The Citco Defendants may choose to deny their fiduciary duties now, but they knew from the Richcourt Acquisition forward that the continued success of the Richcourt Funds, and the safety of their investors' assets, depended entirely on the Citco Defendants' protection.

280. As the Fletcher and FAM's looting grew worse, the Citco Defendants scrambled to pay themselves off and then simply quit the scene, covering up the defalcations discussed above, and undoubtedly more, by leaving the Richcourt Funds' records in disarray. The moral of

the story is plain: the Citco and Fletcher Defendants behaved egregiously, benefiting themselves at what they knew would be others' expense. They blithely violated their fiduciary and contractual duties to the Richcourt Funds, even though they knew that the investors in those Funds, which they had created and managed, would suffer enormous losses. The Defendants must be held to account: they owe the Richcourt Funds compensation for their outrageous wrongs.

CLAIMS FOR RELIEF

FIRST CAUSE OF ACTION

BREACH OF FIDUCIARY DUTY

(Against the Citco Defendants Based on the Richcourt Acquisition)

281. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 280 of this Complaint as if fully set forth herein.

282. Prior to the Richcourt Acquisition, the Richcourt Funds had no employees of their own. Instead, they were directed, managed and serviced solely by the Citco Defendants.

283. Prior to the Richcourt Acquisition, the Citco Defendants owned the Richcourt Funds' voting shares, directed and managed their business and investment activities and acted as their exclusive service provider. The Citco Defendants also held positions as the Funds' sole voting shareholder, director, investment manager, investment advisor, direct and indirect parent company, administrator, sub-administrator, registrar and transfer agent, middle office service provider, custodian and bank.

284. Prior to the Richcourt Acquisition, the Richcourt Funds and their stakeholders were wholly dependent on the Citco Defendants to protect their interests with respect to the

Funds. The Citco Defendants controlled all aspects of the Funds, and the Funds and their stakeholders accordingly placed a high degree of trust and confidence in the Citco Defendants to direct, manage and service the Funds loyally and with care, as well as to protect and attempt to maximize their assets. The Citco Defendants encouraged, knew of and accepted the Funds' and their stakeholders' trust and confidence.

285. Prior to the Richcourt Acquisition, the Citco Defendants had a fiduciary relationship with the Richcourt Funds, and owed them fiduciary duties, because of the Citco Defendants' controlling position and acceptance of the Funds' trust and confidence. The Citco Defendants also owed the Funds fiduciary duties when they acted as the Funds' agents, officers or directors or provided fund services.

286. Prior to the Richcourt Acquisition, the Citco Defendants acted as agents or alter egos of each other and, given the structure and operation of the Citco Group of Companies as a single, integrated organization under the direction and control of Citco Group through the Citco Executive Committee, the knowledge, conduct, liability and fiduciary and other obligations of any of the Citco Defendants is properly imputed to each of the others.

287. The fiduciary duties that each of the Citco Defendants owed to the Richcourt Funds prior to the Richcourt Acquisition included duties of care, loyalty and candor. Among other things, the duty of care requires fiduciaries to act with the care that an ordinarily prudent person in a like position would exercise under the circumstances. The duty of loyalty requires, *inter alia*, that fiduciaries act in good faith and in the best interests of their principals without any desire to obtain personal benefit or to benefit some person other than their principals. The duty of candor requires fiduciaries to reveal all material information to those to whom a duty of

candor is owed, including material information concerning the agent's conflicts of interest. Prior to the Richcourt Acquisition, the Citco Defendants owed all of these duties to the Funds.

288. At the time of the Richcourt Acquisition, the Citco Defendants owed the foregoing fiduciary duties to the Funds for, *inter alia*, the following additional reasons:

A. The Citco Directors owed fiduciary duties to the Richcourt Funds because they served as the Funds' directors. The Fund PPMs encouraged the Funds and their stakeholders to place a high degree of trust and confidence in the Citco Directors because they were the Funds' agents and, according to the Soundview Elite PPM for 2005, for example, were "responsible for managing the business and affairs of the Fund, including supervision of the activities of the Administrator, Subadministrator and Middle-Office Service Provider and the maintenance of corporate records." According to the PPMs, the Citco Directors also had the right to exercise the Funds' power under their Articles of Association to borrow and lend money.

Because of the Citco Directors' power over and position of responsibility with respect to the Funds, the Funds and their stakeholders placed a high degree of trust and confidence in them, and the Citco Directors encouraged, knew of and accepted their trust and confidence.

B. SCM and RCM were the Richcourt Funds' agents responsible for selecting the Funds' investments and protecting their assets. SCM and RCM also owned all of the Funds' voting shares and controlled both the election and removal of directors of the Fund, so that they supervised the directors' management of the business of the Funds. SCM and RCM also voted on amendments to the Articles of Association.

Because of SCM's and RCM's power over and position of responsibility with respect to the Richcourt Funds, and because SCM and RCM expressly agreed to act as the Richcourt Funds' agents, the Funds and their stakeholders placed a high degree of trust and confidence in SCM and RCM, which SCM and RCM in turn encouraged, knew of and accepted.

One way in which SCM and RCM encouraged the Funds and their investors to place a high degree of trust and confidence in their loyalty and competence was to provide assurances about their goals and activities in the PPMs on which the Funds and their stakeholders relied. For example, the 2005 Soundview Elite PPM stated that SCM:

continuously screens the money management industry in an attempt to select promising up and coming money managers....Generally, in allocating the Funds' assets among Money Managers from time to time, the Investment Manager will attempt to provide the highest expected return for the amount of risk deemed appropriate by the Investment Manager at the time of allocation....the Investment Manager will attempt to maintain the Fund's investments ... with a view toward maximizing the risk/reward potential of the Fund's portfolio.

SCM and RCM also encouraged the Funds and their stakeholders to place a high degree of trust and confidence in them because of their relationship to their ultimate parent Citco Group. In the Funds' PPMs and elsewhere, SCM, RCM and Citco Group encouraged reliance on Citco Group and all of its subsidiaries to protect and further the Funds' interests. In word or substance, the PPMs describe Citco Group as "one of the leading international fund administrators" with numerous international offices and 1,400 funds under management. The PPMs add, in word or substance, that "Citco Group Ltd. and its subsidiaries employ approximately 1,500 people worldwide," thereby implying that employees of Citco Group subsidiaries are also in effect employees of Citco Group and to be trusted for that reason.

C. Unternaehrer, Smeets, Voges, Laddaga and Bloch were SCM's or RCM's directors and managers and the Richcourt Funds' agents in ensuring that SCM and RCM fulfilled their responsibilities to the Funds. In the Funds' PPMs and elsewhere, Unternaehrer, Smeets, Voges, Laddaga and Bloch held themselves out as loyal to the Funds and competent to perform this task. They also exercised important power over the Funds. As a result, as they encouraged, knew and accepted, the Richcourt Funds and their stakeholders placed a high degree of trust and confidence in them.

One way in which Unternaehrer, Smeets, Voges, Laddaga and Bloch encouraged the Funds and their stakeholders to place confidence in them was to identify themselves as SCM's or RCM's directors in the PPMs on which the Funds and their stakeholders relied. The PPMs included specific assurances about SCM's and RCM's goals and activities on behalf of the Funds.

In addition, Unternaehrer was Chairman of SCM's and RCM's Allocation Committees which, upon information and belief, played a key role in choosing the Richcourt Funds' investments. Unternaehrer was intimately and directly involved in all aspects of managing the Funds as well as in directing and controlling the Citco Defendants through his position as a member of the Citco Executive Committee, to which each of

the divisions in the Citco Group of Companies reported. Unternaehrer was also a director of RHI, a position he retained until late 2011.

Laddaga was a director of CTI and SCM. Upon information and belief, Laddaga continued as a director until February 2009, and he worked extensively with the Funds until that time, devoting a substantial part of his time to investor relations. As a result, he was an agent of the Funds with respect to their communications with stakeholders as well as with respect to the Funds' investment and management.

Bloch was a director of RHI, Richcourt (Monaco) S.A.M., SCM and CTI. Although he resigned as a director of SCM and RHI, upon completion of the Richcourt Acquisition, he remained a director of Richcourt (Monaco) S.A.M. until about May 2009. Until May 2009, Bloch was primarily responsible for monitoring the finances of the Richcourt Funds and the Richcourt Group as a whole, and for the audits of the Funds and other Richcourt Group companies.

D. Magris was a director of RHI until the Richcourt Acquisition. Upon information and belief, Magris played a significant role in the management of SCM and RCM and the selection of their investments. Because he exercised important power over the Funds through his work with RHI, RCM and SCM, as Magris encouraged, knew and accepted, the Funds and their stakeholders placed a high degree of trust and confidence in him.

E. RHI was SCM's and RCM's parent company and, in that capacity, had the power to control SCM and RCM and, to a significant extent, the Richcourt Funds. Because it exercised important power over the Funds, the Funds and their stakeholders placed a high degree of trust and confidence in RHI, which RHI and its directors – Unternaehrer, Bloch and Magris – encouraged, knew and accepted.

RHI encouraged the Richcourt Funds and their stakeholders to place a high degree of trust and confidence in it because of its relationship to its ultimate parent Citco Group. In the Funds' PPMs and elsewhere, RHI and Citco Group encouraged reliance on Citco Group and all of its subsidiaries to protect and further the Funds' interests. In word or substance, the PPMs describe Citco Group as "one of the leading international fund administrators" with numerous international offices and 1,400 funds under management. The PPMs add, in word or substance, that "Citco Group Ltd. and its subsidiaries employ approximately 1,500 people worldwide," thereby implying that employees of Citco Group subsidiaries are also in effect employees of Citco Group and to be trusted for that reason.

F. CTI was Citco Group's subsidiary and RHI's parent company. In that capacity, it had the power to control SCM and RCM and, to a significant extent, the Richcourt Funds. Because it exercised important power over the Funds, the Funds and their stakeholders placed a high degree of trust and confidence in CTI, which CTI and its directors encouraged, knew and accepted.

In addition, CTI encouraged the Richcourt Funds and their stakeholders to place a high degree of trust and confidence in it because of its relationship to its ultimate parent Citco Group. In the Funds' PPMs and elsewhere, CTI and Citco Group encouraged reliance on Citco Group and all of its subsidiaries to protect and further the Funds' interests. In word or substance, the PPMs describe Citco Group as "one of the leading international fund administrators" with numerous international offices and 1,400 funds under management. The PPMs add, in word or substance, that "Citco Group Ltd. and its subsidiaries employ approximately 1,500 people worldwide," thereby implying that employees of Citco Group subsidiaries are also in effect employees of Citco Group and to be trusted for that reason.

G. Citco Group was CTI's parent company and an indirect shareholder in SCM, RCM and RHI. The Richcourt Group and its Funds were creations of Citco Group, and Citco Group had a dominant role in managing every aspect of the Funds, either directly or through agents, subsidiaries or affiliates that Citco Group presented as subject to its control. Indeed, Smeets and Voges were directors of both Citco Group and RCM. Also, when Unternaehrer circulated his "Internal Announcement" of the Richcourt Acquisition to Citco personnel, he stated that Citco's "Executive Committee," not CTI, had "completed the sale of the Richcourt Fund of Funds business to a group of investors [led] by Fletcher Asset Management in New York." Further, Unternaehrer signed the Internal Announcement as "Director, Executive Committee, The Citco Group Ltd."

Unternaehrer exercised his extensive control over SCM, RCM, RHI and the Richcourt Funds in his capacity as Citco Group's agent. Citco Group also exercised control over the Funds, RHI, RCM and SCM through its ownership interests in and control over all of the other Citco Defendants. Because it exercised important power over the Richcourt Funds, the Funds and their stakeholders placed a high degree of trust and confidence in Citco Group, which Citco Group and its directors encouraged, knew and accepted.

Citco Group made extensive efforts to encourage the Richcourt Funds and their investors to place a high degree of trust and confidence in its abilities as a fund manager. Upon information and belief, all or substantially all of the Richcourt Funds' investors and service providers

invested in the Funds or did business with them in reliance on their belief, specifically encouraged by Citco Group, that Citco Group would use its extensive expertise to ensure that the Funds would be managed honestly and competently.

H. Citco Global and Citco Bank were each part of Citco and were ultimately directed and controlled by Citco Group. The Richcourt Funds and their stakeholders placed a high degree of trust and confidence in Citco Bank and Citco Global because of their roles as part of the Citco Group of Companies, because of their role as providers of key services to the Funds, and because their contracts with the Funds gave them significant discretion in performing those services and to act as the Funds' agents. Citco Bank and Citco Global encouraged, knew of, and accepted the Funds' and their stakeholders' trust and confidence.

Citco Bank acted as the principal bank of the Richcourt Funds from 2005 on and, upon information and belief, regularly communicated with, received information from, and relayed information to individuals responsible for managing and advising the Funds. Citco Bank provided the Richcourt Funds with brokerage services, meaning that Citco Bank effectuated purchase and sale transactions in the names of the Funds, Citco Bank or Citco Global as custodian. For each executed transaction, Citco Bank also held the bank accounts of the Richcourt Funds into which investors were directed to pay their subscription monies.

Citco Global acted as custodian of the Richcourt Funds for years stretching back, in at least one case, to 1990. Upon information and belief, in providing custodial services to the Funds, Citco Global regularly communicated with, received information from, and relayed information to individuals responsible for managing and advising the Funds. Citco Global held the shares comprising the Richcourt Funds' investment portfolios and transacted in those securities on behalf of and in the name of the Funds. Citco Global also acted as custodian for certain external investors of the Funds.

I. The Citco Administrators were part of the Citco Group of Companies and were ultimately directed and controlled by Citco Group. The Richcourt Funds and their stakeholders placed a high degree of trust and confidence in the Citco Administrators because of their roles as part of the Citco Group of Companies, because of their role as providers of key services to the Funds, and because their contracts with the Funds gave them significant discretion in performing those services and to act as the Funds' agents. Citco Bank and Citco Global encouraged, knew of, and accepted the Funds' and their stakeholders' trust and confidence.

The Citco Administrators regularly communicated with, received information from and relayed information to individuals responsible for

advising the Richcourt Funds. Their primary tasks as administrators of the Funds included maintaining the Funds' financial and accounting books and records, which required them, among other things, to process transactions and corporate actions, reconcile the Funds' bank accounts and portfolio holdings, and calculate each Fund's NAV and fees. The Citco Administrators also prepared monthly financial statements for the Funds which included statements of the Funds' assets and liabilities, operations, changes in NAV and portfolio holdings. In addition, the PPMs for the Funds stated that the Citco Administrators were tasked with communicating with the Funds' shareholders and preparing financial statements and periodic reports to shareholders.

Pursuant to the Citco Administration Agreements and the Citco Master Administration Agreement, the Citco Administrators further agreed to serve as each of the Richcourt Funds' middle office service provider and registrar and transfer agent. As registrar, the Citco Administrators assisted with the establishment and maintenance of the Funds' bank accounts and acted as authorized signatory on such accounts. This role also included disbursing payments for third party fees and maintaining registers of the holders of the Funds securities.

Among the Citco Administrators' most significant and relevant tasks was monitoring compliance with the Richcourt Funds' investment restrictions as set out in the PPMs and, where possible, independently verifying the prices of the underlying funds in which the Funds were invested. Finally, the Citco Administrators reported on the cash management of each Fund, including notifying SCM and RCM of any necessary liquidity requirements.

289. Despite the Citco Defendants' fiduciary duties, they went forward with the Richcourt Acquisition. For the Richcourt Funds and their stakeholders, the Acquisition operated as a colossal, fraudulent bait-and-switch. The Funds and their stakeholders had invested with Citco, the world-leading, world-beating fund administrators who knew better than anyone else which fund managers were successful and where stakeholders' investments were likely to grow. In mid-2008, the Richcourt Funds and their investors continued to rely on Citco Group's honesty and expertise, as they had already done for more than a decade. But then Citco Group secretly sold the Funds' investment decision-making to Fletcher – a manager who Citco Group knew had misused his investors' assets, made no profitable investments after August 1997, lacked the

resources to run the Richcourt Funds effectively, and paid Citco Group and Unternaehrer a premium for the right to treat the Richcourt Funds' assets as his own. Thus Citco's extensive expertise was the bait, and the Richcourt Acquisition was the switch. Yet the Richcourt Funds and their investors, who initially were kept in the dark and then were merely told that Citco Group had acquired a "partner" whose wrongdoing Citco Group concealed, continued to rely on Citco's protection. Unfortunately, Citco's protection was no longer there.

290. Citco Group compounded its wrongdoing by structuring the Richcourt Acquisition to create the misleading appearance that nothing had changed. Citco Group retained a minority stake in the Richcourt Funds' management, and Citco Group and Fletcher pointed to that role to lull the Funds and their stakeholders into acquiescence. But Citco Group also structured the Richcourt Acquisition to preserve a secret escape hatch, allowing them to "put" their remaining interest in the Richcourt Funds at will. If only Citco Group had publicized its sale of the Richcourt Funds to Fletcher instead of concealing it as part of their fraudulent scheme, the Funds and their stakeholders could and would have exercised their right, power and authority to stop it. But that is precisely what the Citco Defendants did not want to happen: if the Funds or their stakeholders had pulled the plug on the Richcourt Acquisition, Citco Group would not have received its \$27 million payoff, and Unternaehrer would not have been able to purchase his multi-million dollar second home in France. So Citco duped the Richcourt Funds and their stakeholders, substituted in Fletcher and FAM as the Richcourt Funds' investment managers, and, in breach of their fiduciary duties, perpetrated a fraud.

291. At the time of the Richcourt Acquisition, each of the Citco Defendants knew, or had sufficient information such that they would have had to be willfully blind not to know, that Fletcher and FAM had misappropriated investors' assets for their own purposes. They also knew

that Fletcher and FAM did not have enough assets to manage the Richcourt Funds effectively even with access to the fees the Funds generated and that there was a substantial risk that Fletcher and FAM, after having purchased control of the Funds, would mismanage them and misappropriate their assets in the future. Each of the Citco Defendants possessed this information either in their own right or by imputation through their agents and others for the reasons stated above.

292. At the time of the Richcourt Acquisition, Unternaehrer, who had acted as Citco Group's agent with respect to transactions with Fletcher and FAM, had sufficient information concerning Fletcher and FAM's assets, liabilities and sources of funds that he knew or would have had to be willfully blind not to know, before the Richcourt Acquisition, that Fletcher and FAM had misappropriated investors' assets for their own purposes. In particular, Unternaehrer knew before or at the time of the Richcourt Acquisition that Fletcher and FAM had misappropriated funds invested by the MBTA and Louisiana Pension Funds. He was also a recipient of misappropriated funds himself.

293. At the time of the Richcourt Acquisition, Unternaehrer was an Executive Director of Citco Group, a member of the Citco Executive Committee, a director of SCM, RCM and RHI and the chief negotiator of the Richcourt Acquisition on behalf of Citco Group and CTI. Consequently, all of those entities, as well as Smeets and Voges as fellow Citco Executive Committee members and directors of RCM, shared Unternaehrer's knowledge concerning Fletcher and FAM as a matter of law as well as, upon information and belief, as a matter of fact.

294. Laddaga, Bloch and Magris similarly knew that Fletcher and FAM had misappropriated investors' assets for their own purposes and that there was a substantial risk that

he would do so again. Upon information and belief, Laddaga, Bloch and Magris had this knowledge as a matter of fact, and they are properly presumed to have known about these dangers as a matter of law by virtue of their positions on the boards of Citco entities that had access to the relevant facts.

295. Several Citco Defendants had independent sources of information about Fletcher and FAM's lack of sufficient assets and misappropriations because of their work for Fletcher and FAM, and they also knew the relevant facts because of their status in the integrated Citco Group of Companies, because of their status as agents or alter egos of other Citco Defendants, and because of their close relationship and regular communication with other Citco entities in possession of the relevant facts.

296. As set forth above, the Citco Defendants not only knew at the time of the Richcourt Acquisition about Fletcher and FAM's mismanagement and fraud in the Fletcher Structure; they had actively participated in it. For example, they provided essential assistance to Fletcher and FAM in arranging the Louisiana Pension Funds' investment in Leveraged because they signed the consent to the creation of the Series N Shares and turned a blind eye to other incidents of Fletcher and FAM's misconduct towards their investors.

297. At the time of the Richcourt Acquisition, each of the Citco Defendants knew, at a minimum, that they had conflicts of interest with respect to the Acquisition. Their fiduciary duties to the Funds required them to protect the Funds' interests and to warn the Funds and their stakeholders about Fletcher, FAM and the Richcourt Acquisition, but their interests as owners, agents, subsidiaries, affiliates and employees of the Citco Group of Companies did not. The Citco Defendants even structured the Richcourt Acquisition so as to maximize their conflict of

interest by minimizing any impact that a failure of the Funds would have on the Citco Defendants: CTI received 85% of its payment up front and in cash, and it protected the rest of its payment from loss through its “put” right. As a result, Unternaehrer and the Citco Defendants paid no significant attention to the Funds’ likely post-Acquisition success.

298. The Citco Defendants had conflicts of interest with the Funds in connection with the Richcourt Acquisition because the Citco Defendants were financially interested in, and would benefit from, ensuring that Fletcher and FAM would continue to be able to misappropriate investors’ money. Fletcher and FAM’s unrestricted ability to misappropriate investors’ money helped to ensure that Fletcher and FAM would be incentivized to close, and to pay CTI a higher price for, the Richcourt Acquisition. Fletcher and FAM’s unrestricted ability to misappropriate investors’ money also helped to ensure, *inter alia*, that the Citco Defendants would receive repayment of their outstanding loans and that Unternaehrer would receive his cash payment of approximately \$6.6 million from his “sweetheart” deal.

299. In addition, the Citco Defendants were concerned to ensure that the Richcourt Acquisition would be completed promptly so that they could quickly extricate themselves from ownership and management of the Richcourt Group and satisfy the concerns of their other clients. Further, they sought to close quickly irrespective of whether this would harm the Funds, which gave them an incentive to proceed with RAI as buyer. Thus, many of the interests of the Citco Defendants in the Richcourt Acquisition were in direct opposition to the interests of the Funds.

300. At the time of the Richcourt Acquisition, the Richcourt Funds were entitled to rely on the Citco Defendants to do their best to ensure that the management of the Funds would

not be acquired by managers who flouted the duties they owed to the funds under their control or who misappropriated investors' money. Among other things, the PPMs promised that SCM and RCM would "attempt to provide the highest expected return for the amount of risk with a view toward maximizing the risk/reward potential of the Fund's portfolio."

301. At the time of the Richcourt Acquisition, the Citco Defendants owed the Richcourt Funds and their stakeholders a duty to disclose to them what the Citco Defendants knew about Fletcher and FAM's or any other potential buyer's misconduct so that the Funds and their stakeholders could take steps to safeguard their interests, or the Funds could take steps to protect themselves on their own.

302. At the time of the Richcourt Acquisition, the Citco Defendants owed the Richcourt Funds and their stakeholders a duty to disclose their conflicts of interest with respect to the Richcourt Acquisition. After all, Smeets was a director of RCM, yet he did not disclose that, through Citco Group in which he had a financial interest, and CTI which Citco Group wholly owned, he had a multi-million dollar interest in the consideration CTI would receive in the Richcourt Acquisition. Nor did Unternaehrer, as a director of SCM and RCM, disclose that the closing of the Richcourt Acquisition would help him obtain millions in his "sweetheart" deal.

303. None of the Citco Defendants disclosed either their conflicts of interest with respect to the Richcourt Acquisition or the risks the Acquisition posed for the Richcourt Funds. Also, none of them took any steps to protect the Funds. Instead, they totally abandoned the interests of the Richcourt Funds and acted entirely adversely to the Funds in pursuit of their own competing financial interests, heedless of the interests of, and their fiduciary duties to, the Funds

and their stakeholders. By doing so, they breached their fiduciary duties of loyalty, care and candor to the Funds. Among other things:

A. Each of the Citco Defendants breached their duties of candor and loyalty by failing to disclose to the Richcourt Funds and their stakeholders that they had a conflict of interest with respect to the Richcourt Acquisition. The Citco Defendants had a duty to disclose this information because of the Funds' and their stakeholders' extraordinary dependence on the Citco Defendants, which the Citco Defendants had encouraged; because of the highly material nature of the information the Citco Defendants withheld; and because all parties knew that the Funds and their stakeholders would expect to be notified before the Citco Defendants turned over control of the Funds to someone else. In addition, SCM and RCM undertook a specific duty of candor as the Funds' fiduciary and agent under the IMAs.

B. Each of the Citco Defendants breached their duties of candor and loyalty by failing to disclose to the Richcourt Funds and their stakeholders that the Richcourt Acquisition was not in the best interests of the Funds. The Citco Defendants had a duty to disclose this information because of the Funds' and their stakeholders' extreme dependence on the Citco Defendants, which the Citco Defendants had encouraged; because of the highly material nature of the information the Citco Defendants withheld; because the concealed information concerned fraud; and because all parties knew that the Funds and their stakeholders would expect to be notified before the Citco Defendants turned over control of the Funds to someone who could not be trusted.

C. Each of the Citco Defendants failed to take any steps to protect the interests of the Richcourt Funds, because if they had notified the Funds and their stakeholders that they might need protection because Citco Group was selling most of RHI to Fletcher, Citco Group's whole fraudulent scheme would have unraveled. Consequently, no independent officer was put in place to monitor the Richcourt Acquisition from the Funds' point of view before it took place, and no restrictions were placed on Fletcher or FAM to ensure proper management after the Acquisition closed. The Citco Defendants similarly failed to take any other steps to protect the Funds.

D. Each of the Citco Defendants breached their duties of care and loyalty by failing to investigate or inquire – and indeed, by turning a blind eye to – the misconduct and misappropriation of investors' funds by Fletcher and FAM. The Citco Defendants all had evidence of, at a minimum, “red flags” sufficient to require them to investigate Fletcher and FAM's mismanagement before proceeding with the Richcourt

Acquisition. But because the Citco Defendants had no intention of warning the Richcourt Funds and their investors about the Richcourt Acquisition, they had no interest in investigating further. In addition, upon information and belief, the Citco Defendants actually knew or should have known about Fletcher and FAM's misconduct – even without investigating further – as a result of the Citco Defendants' involvement in various inappropriate transactions undertaken by the Fletcher Structure, including but not limited to the misuse of the MBTA and Louisiana Pension Funds' investments in Leveraged and Alpha for, among other things, the Richcourt Acquisition, and the Unternaehrer "sweetheart" deal.

304. Each of the Citco Defendants breached its fiduciary duties to the Richcourt Funds by taking affirmative steps to facilitate the Richcourt Acquisition. Among other things: Unternaehrer negotiated the Acquisition, CTI consummated it, and Citco Group approved the Acquisition and directed both of their actions. Laddaga and Bloch signed Acquisition documents, and Unternaehrer, Smeets and Voges approved the Richcourt Acquisition at a June 2008 meeting of the Citco Group directors. As Unternaehrer informed Citco employees immediately after the Richcourt Acquisition, the Citco Executive Committee was responsible for "completing" the Richcourt Acquisition.

305. Further, all of the individual Citco Defendants agreed to resign from directorships and change their jobs to facilitate the Richcourt Acquisition without disclosing the Acquisition to the Funds or their stakeholders. And in addition, each of the Citco Defendant entities provided services in connection with implementing the Richcourt Acquisition and each agreed to continue providing services to the Richcourt Funds subject to the control of SCM, RCM and RHI.

306. In sum, in pursuit of their own selfish interests, the Citco Defendants transferred their majority interest in the management of the Richcourt Funds to the Fletcher Structure despite Fletcher's and FAM's misappropriations of investors' money and even though they knew that the transfer could not possibly benefit the Richcourt Funds. Because the Citco Defendants knew

that the transfer could not benefit the Richcourt Funds, they did what they could to conceal it for as long as possible. There can be no clearer breach of the fiduciary duties of care, loyalty and candor than the Citco Defendants' knowing and deliberate sacrifice of the Richcourt Funds' interests despite their agreement to serve as the Funds' fiduciaries. And the Citco Defendants' breaches of these duties continued even after the consummation of the Richcourt Acquisition as set forth below.

307. As a direct and proximate result of the Citco Defendants' breaches of fiduciary duty, the Richcourt Funds came to be subject to the management and control of Fletcher and FAM, and Fletcher and FAM foreseeably proceeded to run the Funds into the ground. Fletcher and FAM not only made foreseeably poor and inappropriate investment decisions; they also raided the assets and bank accounts of the Funds for their own self-interested purposes just as they had looted other investors' and Funds' assets in the past.

308. The Citco Defendants' breaches of fiduciary duty proximately caused the Richcourt Funds to lose substantially all of their assets and to be required to commence liquidation and bankruptcy proceedings.

309. If the Citco Defendants had not breached their fiduciary duties, and had instead disclosed the facts concerning the Richcourt Acquisition or the Citco Defendants' conflicts of interest, or had taken steps to protect the Richcourt Funds, the Funds' assets would not have declined due to mismanagement, looting, poor investments and excessive payments to the Defendants, and the Funds could have wound down in June 2008, preserving the value of their assets at that time.

310. In equity and good conscience, the Citco Defendants have forfeited their rights to all fees and salaries they collected after they first breached their fiduciary duties to the Richcourt Funds, which they equitably should be required to disgorge. In equity and good conscience, the Citco Defendants should also be required to disgorge the benefits they improperly received in the Richcourt Acquisition.

311. The Citco Defendants are liable to the Plaintiffs on Plaintiffs' First Cause of Action for their breaches of duty in connection with the Richcourt Acquisition in an amount to be determined at trial, plus equitable disgorgement of benefits and fees, and interest, costs, attorneys' fees and exemplary damages.

SECOND CAUSE OF ACTION

AIDING AND ABETTING BREACH OF FIDUCIARY DUTY (Against the Citco Defendants Based on the Richcourt Acquisition)

312. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 311 of this Complaint as if fully set forth herein.

313. For the reasons set forth above, the Citco Defendants each owed fiduciary duties of care, loyalty and candor to the Richcourt Funds.

314. The Citco Defendants each knew that all of the other Citco Defendants owed fiduciary duties to the Richcourt Funds because they each knew that the Funds had no employees of their own and were directed, managed and serviced in their entirety by the Citco Defendants. Each of the Citco Defendants also knew that, as a result, the Funds and their stakeholders placed a high degree of trust and confidence in each of the Citco Defendants, which each of the Citco Defendants encouraged, knew of and accepted.

315. For the reasons set forth above, each of the Citco Defendants breached its fiduciary duties to the Funds in connection with the Richcourt Acquisition.

316. Each of the Citco Defendants knew that each of the others breached its fiduciary duties to the Funds in connection with the Richcourt Acquisition because they knew, *inter alia*, that: none of the Citco Defendants disclosed that selling RHI to Fletcher and FAM put the Funds in the hands of a manager who had misappropriated investors' assets; none of the Citco Defendants took steps to protect the Funds from Fletcher and FAM; none of the Citco Defendants investigated any "red flags" indicating that selling RHI to Fletcher and FAM put the Funds at risk; and none of the Citco Defendants disclosed that their own interests conflicted with the Funds' in connection with the Richcourt Acquisition.

317. Each of the Citco Defendants knew that each of the others breached its fiduciary duties to the Richcourt Funds in connection with the Richcourt Acquisition because they knew that, for the Acquisition to close, each of the Citco Defendants would have to, and did, take affirmative steps to facilitate the Acquisition. Among other things: Unternaehrer negotiated the Acquisition, CTI consummated it, and Citco Group with the participation of Unternaehrer, Smeets and Voges approved the Acquisition and directed Unternaehrer's and CTI's actions. Laddaga and Bloch signed Acquisition documents. All of the individual Citco Defendants agreed to resign from directorships and change their jobs to facilitate the Richcourt Acquisition without disclosing the Acquisition to the Funds or their stakeholders. Also, each of the Citco Defendant entities provided services in connection with implementing the transaction and each agreed to continue providing services to the Funds after they were subject to the majority control of Fletcher and FAM.

318. The Citco Defendants each knew of each of the others' breaches of fiduciary duty because the Citco Defendants acted as each of the others' alter ego or agent and the Citco Group of Companies operated as a single, integrated organization under the direction and control of Citco Group through the Citco Executive Committee. The Citco Defendants also knew of each of the others' breaches of fiduciary duty, and the fact that they were each acting adversely to the interests of the Richcourt Funds, because the knowledge of each of the Citco Defendants is properly imputed to each of the other Citco Defendants for the reasons stated above.

319. Each of the Citco Defendants substantially assisted each of the others' breaches of fiduciary duty in connection with the Richcourt Acquisition because they all took the steps identified above to facilitate the Acquisition. Also, they all knowingly concealed Fletcher and FAM's misappropriations of investors' assets, the risks the Acquisition posed for the Richcourt Funds or the Citco Defendants' conflicts of interest with respect to the Acquisition even though, given their fiduciary relationship with the Richcourt Funds, the materiality of the information, the fact that the information concerned fraud and the Citco Defendants' acceptance of the Funds' high degree of dependence, trust and confidence in them, they all had a duty to speak.

320. Each of the Citco Defendants substantially also assisted each of the others' breaches of fiduciary duty in connection with the Richcourt Acquisition because their concealment prevented the Funds and their stakeholders from taking steps to protect the Funds from the Richcourt Acquisition, or encouraging others to take such steps, even though each of the Citco Defendants had a fiduciary duty to do so.

321. In assisting the consummation of the Richcourt Acquisition despite their knowledge that the Acquisition breached the Citco Defendants' fiduciary duties to the Richcourt

Funds, the Citco Defendants even went so far as to facilitate Fletcher's and FAM's misuse of investors' money to pay for the Acquisition.

322. Each of the Citco Defendants' actions and omissions which aided, abetted and facilitated other Citco Defendants' breaches of fiduciary duty in connection with the Richcourt Acquisition were proximate causes of the losses the Richcourt Funds incurred due to the Acquisition. If any of the Citco Defendants had refused to play its part in concealing and helping to consummate the Richcourt Acquisition, the Acquisition would not have occurred, and the Richcourt Funds would not have incurred the losses they suffered as a result.

323. If the Citco Defendants had not aided and abetted breaches of fiduciary duty, and had instead disclosed the facts concerning the Richcourt Acquisition or the Citco Defendants' conflicts of interest, or had taken steps to protect the Funds, the Funds' assets would not have declined due to mismanagement, looting, poor investments or excessive payments to the Defendants, and the Funds could have wound down in June 2008, preserving the value of their assets at that time.

324. In equity and good conscience, the Citco Defendants who have aided and abetted breaches of fiduciary duty have forfeited their rights to all fees and salaries they collected after they first breached their fiduciary duties to the Richcourt Funds, which they equitably should be required to disgorge. In equity and good conscience, these Citco Defendants should also be required to disgorge the benefits they improperly received in the Richcourt Acquisition.

325. The Citco Defendants are liable to the Plaintiffs on Plaintiffs' Second Cause of Action for aiding and abetting breaches of fiduciary duty in connection with the Richcourt

Acquisition in an amount to be determined at trial, plus equitable disgorgement of benefits and fees, and interest, costs, attorneys' fees and exemplary damages.

THIRD CAUSE OF ACTION

BREACH OF FIDUCIARY DUTY (Against Fletcher, FAM, Turner, Kiely and the Citco Defendants Based on Failure To Disclose the Richcourt Acquisition Properly After Its Consummation)

326. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 325 of this Complaint as if fully set forth herein.

327. Prior to the Richcourt Acquisition, the Richcourt Funds had no employees of their own. Instead, they were directed, managed and serviced solely by the Citco Defendants.

328. Prior to the Richcourt Acquisition, the Citco Defendants owned the Richcourt Funds' voting shares, directed and managed their business and investment activities, and acted as their exclusive service provider. The Citco Defendants also held positions as the Richcourt Funds' sole voting shareholder, director, investment manager, investment advisor, direct and indirect parent company, administrator, sub-administrator, registrar and transfer agent, middle office service provider, custodian and bank.

329. Prior to the Richcourt Acquisition, the Richcourt Funds and their stakeholders were wholly dependent on the Citco Defendants to protect their interests with respect to the Funds. The Citco Defendants controlled all aspects of the Richcourt Funds, and the Funds and their stakeholders accordingly placed a high degree of trust and confidence in the Citco Defendants to direct, manage and service the Funds loyally and with care, as well as to protect

and attempt to maximize their assets. The Citco Defendants encouraged, knew of and accepted the Funds' and their stakeholders' trust and confidence.

330. Prior to the Richcourt Acquisition, the Citco Defendants had a fiduciary relationship with the Richcourt Funds, and owed them fiduciary duties, because of the Citco Defendants' controlling position and acceptance of the Funds' trust and confidence. The Citco Defendants also owed the Richcourt Funds fiduciary duties when they acted as the Funds' agents, officers or directors or provided fund services.

331. Prior to the Richcourt Acquisition, the Citco Defendants acted as agents or alter egos of each other and, given the structure and operation of the Citco Group of Companies as a single, integrated organization under the direction and control of Citco Group through the Citco Executive Committee, the knowledge, conduct, liability and fiduciary and other obligations of any of the Citco Defendants is properly imputed to each of the others.

332. After the Richcourt Acquisition, the Citco Defendants continued to act as agents or alter egos of each other, except to the extent that Fletcher acquired ultimate control of SCM, RCM and RHI, which even then continued for some time to be operated in large part by legacy Citco personnel under the direction of Unternaehrer and others at Citco, and the Citco Directors, Laddaga, Bloch and Magris, all of whom are excluded from the definition of "Citco Defendants" as of some or all of the times relevant to this cause of action.

333. After the Richcourt Acquisition, Fletcher, Turner, Kiely and FAM had a fiduciary relationship to the Richcourt Funds and owed them fiduciary duties. The Funds still had no employees of their own. Instead, they were directed and managed by Fletcher and FAM with the participation and assistance of certain Citco Defendants.

334. After the Richcourt Acquisition, Kiely and Turner became directors of, among other entities, SCM, RCM and all of the Richcourt Funds.

335. After the Richcourt Acquisition, Fletcher and FAM owned an 85% controlling interest in RHI, which owned the Richcourt Funds' voting shares, with a right to "call" the remaining interest on certain dates at will, and Fletcher and FAM had the right to direct and manage the Funds' business and investment activities. Fletcher and FAM also owned an indirect controlling interest in SCM and RCM, which served as the sole voting shareholder, investment manager and investment advisor in their respective Richcourt Funds, and which had the right to appoint the Funds' directors. In addition, Fletcher and FAM owned a controlling interest in SCM's and RCM's direct and indirect parent companies.

336. After the Richcourt Acquisition, the Citco Defendants continued to owe fiduciary duties to the Richcourt Funds. Citco Group, via CTI, continued to own a 15% interest in the owner of the Richcourt Funds' voting shares and of SCM and RCM, the sole voting shareholder, investment manager, and investment advisor for their respective Funds, as well as in their direct and indirect parent companies. Further, for as long as the Defendants did not notify the Richcourt Funds or their stakeholders of the details of the Richcourt Acquisition, the high degree of trust and confidence that the Richcourt Funds and their stakeholders placed in the Citco Defendants did not diminish – Unternaehrer, Smeets, Voges, Bloch, Laddaga and Magris had to know that the Richcourt Funds and their stakeholders rightfully expected them to disseminate all material information about a development that affected their interests as fundamentally as the Richcourt Acquisition. Yet, because the Citco Defendants did not disclose the identity of the Richcourt Funds' investors to Fletcher, let alone insist that Fletcher and FAM promptly notify

the Funds and their stakeholders about the Richcourt Acquisition, the Citco Defendants actually hindered the Richcourt Funds' management in providing notice of the Richcourt Acquisition.

337. The Citco Defendants continued to provide services to the Richcourt Funds until about March or April 2010, subject to Fletcher's and FAM's control. The services the Citco Defendants provided included services as administrator, sub-administrator, registrar and transfer agent, middle office service provider, custodian and bank. Also, Citco Group never gave up its 15% interest in RHI, and Unternaehrer remained on the RHI board until about November 2011. Upon information and belief, Unternaehrer as Citco Group's agent kept Smeets and Voges informed about developments with respect to the Richcourt Funds and, on occasion, involved Smeets in personnel and other issues with respect to the Funds.

338. As a result of Fletcher's, FAM's, Kiely's, Turner's, and the Citco Defendants' control over the Richcourt Funds, the Funds and their stakeholders were wholly dependent on these Defendants to protect their interests with respect to the Funds. The Richcourt Funds and their stakeholders placed a high degree of trust and confidence in Fletcher, Kiely, Turner, FAM and the Citco Defendants to direct, manage and service the Funds both loyally and with care, and to protect and attempt to maximize their assets. Fletcher, Kiely, Turner, FAM and the Citco Defendants encouraged, knew of and accepted the Funds' and their stakeholders' trust and confidence. Further, Fletcher, Kiely, Turner, FAM and the Citco Defendants owed the Funds fiduciary duties because they acted as the Funds' agents in managing them and providing them with services.

339. The fiduciary duties that each of the Citco Defendants owed to the Richcourt Funds prior to the Richcourt Acquisition, and that they, Fletcher, Kiely, Turner, and FAM owed

after the Richcourt Acquisition, included duties of care, loyalty and candor. Among other things, the duty of care requires fiduciaries to act with the care that an ordinarily prudent person in a like position would exercise under the circumstances. The duty of loyalty requires, *inter alia*, that fiduciaries act in good faith and in the best interests of their principals without any desire to obtain personal benefit or to benefit some person other than their principals. The duty of candor requires fiduciaries to reveal all material information to those to whom a duty of candor is owed, including material information concerning the agent's conflicts of interest. Prior to the Richcourt Acquisition, and afterwards as specified above, the Citco Defendants owed all of these duties to the Richcourt Funds. After the Richcourt Acquisition, Fletcher, Kiely, Turner, FAM and the Citco Defendants owed all of these duties to the Richcourt Funds.

340. All of the Citco Defendants had fiduciary duties to disclose the facts about the Richcourt Acquisition before the Acquisition was consummated for the reasons stated in Plaintiffs' First Cause of Action. The Citco Defendants retained that duty after the Acquisition, because any change in their status – which Richcourt Fund stakeholders who were unaware of the Richcourt Acquisition had no reason to know – did not alter the Funds' or stakeholders' trust and confidence or relieve the Defendants of the duty. Citco Defendants who became affiliated with or began to work with Fletcher and FAM also owed fiduciary duties to the Funds for the same reasons that FAM owed those duties.

341. By June 30, 2008, upon information and belief, each of the Defendants knew that the Richcourt Acquisition had taken place and that the majority owner and manager of the Richcourt Funds was now Fletcher and FAM, not the Citco Group and its subsidiaries.

342. The Richcourt Acquisition was highly material both to the Richcourt Funds and to their stakeholders. At a minimum, after the Richcourt Acquisition, the Funds' investments were subject to different risks. Fletcher and FAM had not only misappropriated investors' assets – they also had been extremely unsuccessful in managing investments, and they did not have sufficient assets of their own – even with access to the fees the Richcourt Funds generated – to manage the Funds effectively.

343. Despite the materiality of the Richcourt Acquisition, Fletcher, Kiely, Turner, FAM and the Citco Defendants did not initially inform the Funds or most of their stakeholders that the Acquisition had taken place. They failed to inform the Funds even though they knew that the Funds and their stakeholders had nothing to gain and everything to lose for so long as the information was withheld.

344. There appear to have been some individual conversations in or around October 2008 in which Laddaga discussed the Richcourt Acquisition with select investors. No official announcement was made, however, until the Funds' Fletcher-affiliated directors Kiely and Turner sent letters to investors at the end of 2008.

345. Kiely's and Turner's letters to investors, which were dated as of December 30, 2008, gave a very partial and misleading picture of the Richcourt Acquisition as discussed above. The letters also stated that the Richcourt Funds were suspending redemptions, so investors could not redeem their investment after they received the December letter even if they wanted to.

346. In January 2009, Kiely and Turner, as directors of the Soundview Funds and at least two BVI Funds, again wrote to investors. Their letters stated that redemptions would be

resumed. But this time, the letters included materially false information about the Richcourt Acquisition. The letters stated:

Q: Did Citco sell Richcourt Group to Fletcher Asset Management (“FAM”)?

A: No, Fletcher became Citco’s new partner...

Q: Has management of the Richcourt Group changed?

A: No, all executives of the Richcourt Group have been retained...

347. In fact, of course, Citco Group not only sold 85% of its interest in the Richcourt Group to Fletcher affiliates, but also sold them a right to “call” Citco Group’s retained 15%. Also, at a minimum, Citco veterans Smeets and Voges were no longer executives of the Richcourt Group after the Richcourt Acquisition.

348. Upon information and belief, the January 2009 letters contained the foregoing misinformation because the Defendants were attempting to offer false reassurances to investors by indicating that, at least operationally, the Citco Defendants were still playing substantially the same role in managing the Richcourt Funds that they had played in the past.

349. All of Fletcher, Kiely, Turner, FAM and the Citco Defendants breached their duties of loyalty and candor to the Richcourt Funds by failing to disclose the Richcourt Acquisition to the Funds and their stakeholders for months after it occurred. Because the Funds and their stakeholders were not informed, they could do nothing to protect themselves from misappropriation, or bad decision-making, by Fletcher and FAM.

350. Fletcher, Kiely, Turner, FAM and the Citco Defendants further breached their duties of loyalty and candor when Kiely and Turner, as the Funds’ directors, sent their misleading letters to investors in January 2009.

351. Although Kiely and Turner purported to send the January 2009 letters in their capacity as the new directors of Richcourt Funds, sending the misleading letters was entirely contrary to interests of the Funds and their stakeholders. In sending the letters, Kiely and Turner acted solely as agents of their employers Fletcher and FAM, as well as of RHI, its board member Unternaehrer, and his principals CTI and Citco Group, not as agents of the Funds. By their action, they totally abandoned the interests of the Richcourt Funds and their stakeholders, and acted entirely adversely to those interests for the sake of the conflicting interests of others. They knew that the Funds and their stakeholders could not possibly benefit from the Defendants' failure to inform the Funds and their stakeholders; the result was likely to be (and was) investor anger and redemption requests due to the investors' losses of faith in the Funds' dishonest managers.

352. Laddaga received an example of the January letters before they were sent to the Funds' investors and forwarded the letter to Bloch. Both of them had a duty to read the letter because of their fiduciary duties to the Richcourt Funds and to SCM, and on information and belief, they did so. Upon information and belief, Laddaga was a director of SCM at the time, and Bloch was responsible for working on the audits of the Richcourt Funds. Unternaehrer too had a duty to read the letter because of his position as a director of RHI and an agent of Citco Group, and upon information and belief, he did so. Yet none of Bloch, Laddaga and Unternaehrer took steps to stop the letter from being distributed or to correct its misleading information. Nor did Smeets, Voges, Magris, SCM, RCM, RHI or Citco Group,

353. Upon information and belief, other Citco Defendants also received the text of the January letters before they were sent to investors, and CFS Europe disseminated the letters. Yet

none of the Defendants took steps to stop the letter from being distributed or to correct its inaccurate information.

354. By failing to inform the Richcourt Funds and their stakeholders about the Richcourt Acquisition for approximately six months, and then misrepresenting the facts to stakeholders approximately one month later, the Defendants breached their duties of loyalty and candor to the Funds.

355. Because the Defendants failed to provide the Funds and their stakeholders with the essential facts about the Richcourt Acquisition even seven months after it took place, the Defendants prevented the Funds and their stakeholders from taking steps to protect their interests from Fletcher and FAM. As a result, they proximately caused the Funds' losses due to their inability to protect themselves.

356. If the Defendants had provided complete and accurate information about the Richcourt Acquisition when it took place in June 2008, investors could have sought to require the Richcourt Funds to terminate their IMAs with SCM and RCM, or to cause the Funds to adopt other precautions. Also, the Richcourt Funds could have been wound down immediately, preserving the value of their assets as of that time.

357. In equity and good conscience, Fletcher, Fletcher, Kiely, Turner, FAM and the Citco Defendants have forfeited their rights to all fees and salaries they collected after they first breached their fiduciary duties to the Richcourt Funds, which they equitably should be required to disgorge. In equity and good conscience, the Citco Defendants should also be required to disgorge the benefits they improperly received in the Richcourt Acquisition.

358. Fletcher, Kiely, FAM and the Citco Defendants are liable to the Plaintiffs, and Turner is liable to the Joint Liquidators, on Plaintiffs' Third Cause of Action for breaches of fiduciary duty based on failing to disclose the Richcourt Acquisition in an amount to be determined at trial, plus equitable disgorgement of benefits and fees, and interest, costs, attorneys' fees and exemplary damages.

FOURTH CAUSE OF ACTION

AIDING AND ABETTING BREACH OF FIDUCIARY DUTY (Against Fletcher, Kiely, Turner, FAM and the Citco Defendants Based on Failure to Disclose the Richcourt Acquisition Properly After Its Consummation)

359. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 358 of this Complaint as if fully set forth herein.

360. For the reasons set forth above, Fletcher, Kiely, Turner, FAM and the Citco Defendants each owed fiduciary duties of care, loyalty and candor to the Richcourt Funds.

361. Fletcher, Kiely, Turner, FAM and the Citco Defendants each knew that Fletcher, FAM and all of the other Citco Defendants owed fiduciary duties to the Richcourt Funds because they each knew that the Funds had no employees of their own and were directed, managed and serviced in their entirety by Fletcher, Kiely, Turner, FAM and the Citco Defendants. Each of Fletcher, Kiely, Turner, FAM and the Citco Defendants also knew that, as a result, the Funds and their stakeholders placed a high degree of trust and confidence in Fletcher, Kiely, Turner, FAM and the Citco Defendants, which Fletcher, Kiely, Turner, FAM and the Citco Defendants encouraged, knew of and accepted.

362. Each of Fletcher, Kiely, Turner, FAM and the Citco Defendants knew that each of the others breached its fiduciary duties to the Richcourt Funds in connection with the Richcourt

Acquisition because they knew, *inter alia*, that none of them had disseminated an accurate disclosure of the material facts of the Richcourt Acquisition to the Richcourt Funds, stakeholders in the Funds, or the public as of the end of January 2009. Nevertheless, none of Fletcher, Kiely, Turner, FAM or the Citco Defendants took steps to ensure that such a notice was disseminated.

363. Each of Fletcher, Kiely, Turner, FAM and the Citco Defendants knew that Fletcher and FAM, by causing Kiely and Turner to disseminate inaccurate descriptions of the Richcourt Acquisition to the Funds and their stakeholders, had breached their fiduciary duties to the Richcourt Funds. Citco Defendant CFS Europe also breached its fiduciary duties by disseminating the January 2009 letter and, on information and belief, other Citco Defendants including Unternaehrer reviewed and approved that letter as well.

364. In addition, the Citco Defendants knew of each of the other Citco Defendants' breaches of fiduciary duty because the Citco Defendants acted as each of the others' agent or alter ego and the Citco Group of Companies operated as a single integrated organization under the direction and control of Citco Group through the Citco Executive Committee. The Citco Defendants also knew of each of the others' breaches of fiduciary duty, and the fact that they were each acting adversely to the interests of the Richcourt Funds, because the knowledge of each of the Citco Defendants is imputed to each of the other Citco Defendants for the reasons stated above. After the Richcourt Acquisition, this remained true except as to the Citco Directors; as to Laddaga, Bloch and Magris, to the extent that they were no longer functioning as agents of Citco Group and its affiliates; and to the extent that Fletcher acquired ultimate control of SCM, RCM and RHI, which even then continued for some time to be operated in large part by legacy Citco personnel under the direction of Unternaehrer and others at Citco.

365. Each of Fletcher, Kiely, Turner, FAM and the Citco Defendants substantially assisted each of the others' breaches of fiduciary duty by approving or disseminating Kiely's and Turner's misleading information about the Richcourt Acquisition, concealing the facts about the Acquisition, failing to issue a prompt notice of the material facts of the Richcourt Acquisition to the Richcourt Funds and their stakeholders, or otherwise failing to correct the misinformation in the Fund directors' December 2008 and January 2009 letters.

366. Each of Fletcher, Kiely, Turner, FAM and the Citco Defendants' actions and omissions which aided, abetted and facilitated other Defendants' breaches of fiduciary duty in helping to conceal the material facts of the Richcourt Acquisition were proximate causes of the losses the Funds incurred due to the Acquisition. If any of the Citco Defendants had refused to play its part in concealing the Richcourt Acquisition, the Acquisition could not have occurred, and the Funds would not have incurred their losses as a result.

367. If Fletcher, Kiely, Turner, FAM and the Citco Defendants had not aided and abetted the other Defendants' breaches of fiduciary duty, and had instead disclosed the material facts concerning Fletcher, FAM, the Citco Defendants' conflicts of interest and the Richcourt Acquisition, the Richcourt Funds' assets would not have declined due to mismanagement, looting, poor investments and excessive payments to the Defendants, and the Funds could have wound down in June 2008, preserving the value of their assets as of that time.

368. Fletcher, Kiely, FAM and the Citco Defendants are liable to the Plaintiffs, and Turner is liable to the Joint Liquidators, on Plaintiffs' Fourth Cause of Action for aiding and abetting breaches of fiduciary duty in connection with the Defendants' failure to make timely

disclosure of the material facts of the Richcourt Acquisition in an amount to be determined at trial, plus interest, costs, attorneys' fees and exemplary damages.

369. Because Fletcher, Kiely, Turner, FAM and the Citco Defendants not only failed to ensure that the Funds and their stakeholders were informed about the facts of the Richcourt Acquisition for approximately six months, but also misrepresented the facts to stakeholders approximately one month later, Fletcher, Kiely, Turner, FAM and the Citco Defendants breached their duties of loyalty and candor to the Funds.

370. Because the Defendants aided and abetted the Fletcher, Fletcher, Kiely, Turner, FAM and the Citco Defendants in failing to provide the Richcourt Funds and their stakeholders with the essential facts about the Richcourt Acquisition even seven months after it took place, and even though each of these Defendants had a fiduciary duty to provide the information, these Defendants prevented the Funds and their stakeholders from taking steps to protect their interests from Fletcher and FAM. As a result, they proximately caused all of the Funds' losses that could have been prevented if the Funds had been able to protect themselves.

371. If the Defendants had provided complete and accurate information on a timely basis concerning Fletcher, FAM, the Citco Defendants' conflicts of interest and the Richcourt Acquisition, the Richcourt Funds' assets would not have declined due to mismanagement, looting, poor investments and excessive payments to the Defendants, and the Funds could have wound down in June 2008, preserving the value of their assets as of that time.

372. In equity and good conscience, Fletcher, Kiely, Turner, FAM and the Citco Defendants who have aided and abetted breaches of fiduciary duty have forfeited their rights to all fees and salaries they collected after they first breached their fiduciary duties to the Richcourt

Funds, which they equitably should be required to disgorge. In equity and good conscience, the Citco Defendants should also be required to disgorge the benefits they improperly received in the Richcourt Acquisition.

373. Fletcher, Kiely, FAM and the Citco Defendants are liable to the Plaintiffs, and Turner is liable to the Joint Liquidators, on Plaintiffs' Fourth Cause of Action for aiding and abetting breaches of fiduciary duty based on failure to disclose the Richcourt acquisition after its consummation in an amount to be determined at trial, plus equitable disgorgement of benefits and fees, and interest, costs, attorneys' fees and exemplary damages.

FIFTH CAUSE OF ACTION

BREACH OF FIDUCIARY DUTY

**(Against SCM, RCM, RHI, CTI, FAM, Fletcher, Unternaehrer,
Smeets, Voges, Laddaga, Bloch, Magris, Kiely, Turner, Citco
Group, Citco Bank, Citco Global and the Citco Administrators
Based on the First Three Post-Acquisition Defalcations by Fletcher and FAM)**

374. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 373 of this Complaint as if fully set forth herein.

375. Prior to the Richcourt Acquisition, the Richcourt Funds had no employees of their own. Instead, they were directed, managed and serviced solely by the Citco Defendants.

376. Prior to the Richcourt Acquisition, the Citco Defendants owned the Richcourt Funds' voting shares, directed and managed their business and investment activities and acted as their exclusive service provider. The Citco Defendants also held positions as the Richcourt Funds' sole voting shareholder, director, investment manager, investment advisor, direct and indirect parent company, administrator, sub-administrator, registrar and transfer agent, middle office service provider, custodian and bank.

377. Prior to the Richcourt Acquisition, the Richcourt Funds and their stakeholders were wholly dependent on the Citco Defendants to protect their interests with respect to the Funds. The Citco Defendants controlled all aspects of the Richcourt Funds, and the Funds and their stakeholders accordingly placed a high degree of trust and confidence in the Citco Defendants to direct, manage and service the Funds loyally and with care, as well as to protect and attempt to maximize their assets. The Citco Defendants encouraged, knew of and accepted the Funds' and their stakeholders' trust and confidence.

378. Prior to the Richcourt Acquisition, the Citco Defendants had a fiduciary relationship with the Richcourt Funds, and owed them fiduciary duties, because of the Citco Defendants' controlling position and acceptance of the Funds' trust and confidence. The Citco Defendants also owed the Richcourt Funds fiduciary duties when they acted as the Funds' agents, officers or directors or provided fund services.

379. Prior to the Richcourt Acquisition, the Citco Defendants acted as agents or alter egos of each other and, given the structure and operation of the Citco Group of Companies as a single, integrated organization under the direction and control of Citco Group through the Citco Executive Committee, the knowledge, conduct, liability and fiduciary and other obligations of any of the Citco Defendants is properly imputed to each of the others.

380. After the Richcourt Acquisition, the Citco Defendants continued to act as agents or alter egos of each other, except to the extent that Fletcher acquired ultimate control of SCM, RCM and RHI, which even then continued for some time to be operated in large part by legacy Citco personnel under the direction of Unternaehrer and others at Citco, and the Citco Directors,

Laddaga, Bloch and Magris, all of whom are excluded from the definition of “Citco Defendants” as of some or all of the times relevant to this cause of action.

381. After the Richcourt Acquisition, Fletcher and FAM had a fiduciary relationship to the Richcourt Funds and owed them fiduciary duties. The Funds still had no employees of their own. Instead, they were directed and managed by Fletcher and FAM with the participation and assistance of the Citco Defendants.

382. After the Richcourt Acquisition, Kiely and Turner became directors of, among other entities, SCM, RCM and all of the Richcourt Funds.

383. After the Richcourt Acquisition, Fletcher and FAM owned an 85% controlling interest in RHI, which owned the Richcourt Funds’ voting shares, with a right to “call” the remaining interest on certain dates at will, and Fletcher and FAM, with the advice and assistance of Unternaehrer and Citco Group, directed and managed the Funds’ business and investment activities. Fletcher and FAM also owned an indirect controlling interest in SCM and RCM, the Funds’ sole voting shareholder, investment manager and investment advisor which had the right to appoint the Funds’ directors. In addition, Fletcher and FAM owned a controlling interest in SCM’s and RCM’s direct and indirect parent companies.

384. After the Richcourt Acquisition, the Citco Defendants continued to owe fiduciary duties to the Richcourt Funds. Citco Group, through its subsidiary CTI, continued to own a 15% interest in the owner of the Richcourt Funds’ voting shares and of SCM and RCM, their sole voting shareholder, investment manager, and investment advisor, as well as in SCM’s and RCM’s direct and indirect parent companies. Further, for as long as the Defendants did not notify the Richcourt Funds or their stakeholders of the details of the Richcourt Acquisition, the

high degree of trust and confidence that the Richcourt Funds and their stakeholders placed in the Citco Defendants did not diminish – Unternaehrer, Smeets, Voges, Bloch, Laddaga and Magris had to know that the Richcourt Funds and their stakeholders rightfully expected them to disseminate all material information about a development that affected their interests as fundamentally as Fletcher and FAM’s defalcations. The Citco Defendants continued to provide services to the Richcourt Funds until about March or April 2010. The services the Citco Defendants provided included services as administrator, sub-administrator, registrar and transfer agent, middle office service provider, custodian and bank. Also, Unternaehrer remained on the RHI board as Citco Group’s agent until about November 2011 and, upon information and belief, kept Smeets and Voges informed as to developments affecting Citco Group’s interests in the Richcourt Funds. Bloch, Laddaga and Magris all worked for Fletcher and FAM or their affiliates after the Richcourt Acquisition and continued to provide services to the Richcourt Funds until the dates in 2009 when they each ceased working with Fletcher and FAM.

385. As a result of Fletcher’s, Kiely’s, Turner’s, FAM’s and the Citco Defendants’ control over the Richcourt Funds, the Funds and their stakeholders were wholly dependent on these Defendants to protect their interests with respect to the Funds. The Richcourt Funds and their stakeholders placed a high degree of trust and confidence in Fletcher, Kiely, Turner, FAM and the Citco Defendants to direct, manage and service the Funds both loyally and with care, and to protect and attempt to maximize their assets. Fletcher, Kiely, Turner, FAM and the Citco Defendants encouraged, knew of and accepted the Richcourt Funds’ and their stakeholders’ trust and confidence. Further, Fletcher, Kiely, Turner, FAM and the Citco Defendants owed the Richcourt Funds fiduciary duties because they acted as the Funds’ agents in managing them and providing them with services.

386. The fiduciary duties that each of the Citco Defendants owed to the Richcourt Funds prior to the Richcourt Acquisition, and that they, Fletcher, Kiely, Turner, and FAM owed after the Richcourt Acquisition, included duties of care, loyalty and candor. Among other things, the duty of care requires fiduciaries to act with the care that an ordinarily prudent person in a like position would exercise under the circumstances. The duty of loyalty requires, *inter alia*, that fiduciaries act in good faith and in the best interests of their principals without any desire to obtain personal benefit or to benefit some person other than their principals. The duty of candor requires fiduciaries to reveal all material information to those to whom a duty of candor is owed, including material information concerning the agent's conflicts of interest. Prior to the Richcourt Acquisition, and afterwards as specified above, the Citco Defendants owed all of these duties to the Richcourt Funds. After the Richcourt Acquisition, Fletcher, Kiely, Turner, FAM and the Citco Defendants (with the date-based exclusions stated in the definition of this term) owed all of these duties to the Richcourt Funds.

387. After the Richcourt Acquisition, Fletcher, Kiely, Turner, FAM and the Citco Defendants breached these duties repeatedly, and they did so most conspicuously – at least initially – by using the Funds' assets to make inappropriate, self-interested investments in the Fletcher Structure. For example, between November 2008 and January 2009, less than six months after the Richcourt Acquisition took place and before it had even been formally announced, Fletcher, Kiely, Turner and FAM, with the assistance and participation of the Citco Defendants, invested approximately \$10 million of the BVI Funds' assets in Arbitrage.

388. Investing the BVI Funds' money in Arbitrage was, as Fletcher and FAM knew, contrary to those Funds' best interests and likely to lose them money. As the FILB Trustee found, the Fletcher Structure was grossly mismanaged at the time. Among other things, Fletcher

and FAM were misappropriating investors' subscriptions and, the FILB Trustee stated, the Fletcher Structure had many of the hallmarks of a Ponzi scheme. In addition, the FILB Trustee found that assets in FILB, in which Arbitrage in turn invested, were significantly overvalued. The FILB Trustee even concluded that the Fletcher Structure was likely insolvent as of December 31, 2008, about the time Fletcher, Kiely, Turner and FAM, with the assistance and participation of the Citco Defendants, invested the BVI Funds' \$10 million into that Structure.

389. The BVI Funds' investment in Arbitrage did, however, serve the interests of Fletcher and FAM. They made the investment, upon information and belief, not merely to collect fees, but as part of a broader effort to bolster the Fletcher Structure and create the appearance that, though failing, it could survive. This first investment alone did not solve Fletcher and FAM's problems, however: upon information and belief, Fletcher and FAM invested approximately an additional \$30 or \$40 million of the BVI Funds' assets into Arbitrage by June 2009, and yet a further \$10 million thereafter.

390. Fletcher, Kiely, Turner, and FAM also breached their fiduciary duties, with the assistance and participation of the Citco Defendants, by using the Soundview Funds' assets to make inappropriate, self-interested investments in the Fletcher Structure. They did so on at least three occasions between April 2009 and March 2010. Like the BVI Funds' investments in Arbitrage, each of these investments was contrary to the Soundview Funds' interests and likely to lose money but served the conflicting interests of Fletcher and FAM. These defalcations were, in essence, as follows:

391. First, in April and May 2009, Fletcher, Kiely, Turner and FAM, with the assistance and participation of the Citco Defendants, directed or approved subscriptions by each

of the Funds which caused them to invest over \$11 million in Arbitrage. These investments were not in the Funds' best interests and, like the BVI Funds' investments, were made due to the Defendants' conflicting interest of propping up the already faltering Fletcher Structure. In addition, because these investments were later than the BVI Funds' investments, it appears that the Fletcher Structure's financial condition was even worse. According to the FILB Trustee, the Fletcher Structure was likely insolvent as of four months *before* Fletcher, Kiely, Turner and FAM caused the Soundview Funds to invest in it.

392. Second, in October 2009, Fletcher, Kiely, Turner, and FAM, again with the assistance and participation of the Citco Defendants, directed or approved an in-kind conversion of the Funds' investments in Arbitrage into investments in Leveraged. These conversions were not in the best interests of the Funds because the Leveraged shares they received were structurally subordinated from both a capital and income perspective to the Series N Shares held by the Louisiana Pension Funds. Given the performance of Leveraged at that time it was a virtual certainty that Funds would not see any return on their investment. Further, these investments, like the Funds' earlier investments into Arbitrage, resulted from Fletcher and FAM's conflicts of interest at the time, including their desire to prop up and delay the decline of the faltering Fletcher Structure.

393. Third, Fletcher, Kiely, Turner and FAM, with the assistance and participation of the Citco Defendants, directed or approved the Richcourt Funds' approximately \$13 million investment into Arbitrage in March 2010. This investment again was not in Soundview Elite's best interests and was prompted by Fletcher's and FAM's conflicting interest of providing funds to Arbitrage that it could use to pay the deposit for the UCBI Transaction.

394. In addition, Fletcher, Kiely, Turner and FAM caused AAI to invest \$2 million into their Fletcher International Partners, Ltd. fund on or about November 1, 2009. This investment was a clear, self-interested breach of fiduciary duties by Fletcher, Kiely, Turner, FAM, RHI, SCM and Unternaehrer, as well as CTI and the Citco Group for whom Unternaehrer acted as an agent: FIP did not invest the money, but used it instead to pay what were characterized as overdue dividends to FILB and Unternaehrer.

395. Each of the foregoing investments of the Richcourt Funds' assets in the Fletcher Structure was an obvious breach of Fletcher's, Kiely's, Turner's and FAM's fiduciary duties: the Funds' money was used to favor Fletcher and FAM's interests at the expense of the interests of the Funds. In undertaking these defalcations, Fletcher acted in the interests, and as an agent or alter ego, of FAM. Also, Fletcher and FAM's defalcations resulted from their total abandonment of the Richcourt Funds' interests in order to act solely to pursue their own. They knew on each occasion that the Richcourt Funds would not benefit from Fletcher and FAM's improper investments; only Fletcher and FAM would.

396. In addition, each of Fletcher and FAM's defalcations was fraudulent. In each case, Fletcher and FAM secretly took the Funds' money and spent it for purposes of their own, contrary to the Funds interests, the investment strategies and goals stated in the Funds' PPMs, and RCM's and SCM's assurances to the Funds that they would invest the Funds' assets in an effort to increase their value.

397. Fletcher, Kiely, Turner and FAM did not act alone in breaching their fiduciary duties to the Funds: the Citco Defendants were directly involved as well. SCM, RCM, RHI, Laddaga, Bloch, Magris and Unternaehrer were all charged with fiduciary duties to supervise the

Richcourt Funds' investments, as were Smeets and Voges to the extent that their departure from RCM had not been publicized, and they breached their fiduciary duties by authorizing or facilitating the investments or, at a minimum, allowing them to be made. Fletcher and Unternaehrer, in whom the Funds and their stakeholders placed a high degree of trust and confidence, sat together on the RHI board and their knowledge of the defalcations' impropriety can therefore be imputed to RHI. SCM and RCM had fiduciary duties stemming from the IMAs as well as from the Funds' trust and confidence, and RHI owed the Funds fiduciary duties as SCM's and RCM's overseer and parent, and as the recipient of the Funds' and their stakeholders' trust and confidence. Smeets and Voges, upon information and belief, were aware of Fletcher's defalcations because Unternaehrer had a duty to inform them in his role as Citco Group's agent with respect to its investment in the Richcourt Group, and until all Richcourt Fund stakeholders were aware that Smeets and Voges had resigned as Richcourt Fund fiduciaries, their fiduciary duties did not diminish. Also, upon information and belief, at the times of Fletcher and FAM's first three defalcations, Kiely and Turner were simultaneously directors of SCM, RCM, RHI, Leveraged and Arbitrage.

398. Citco Group, Smeets, Voges and CTI breached their fiduciary duties to the Funds in connection with Fletcher and FAM's defalcations by, upon information and belief, instructing Unternaehrer as their agent to protect the benefits of the Richcourt Acquisition – even at the cost of violating or abandoning his duties to the Funds – by allowing Fletcher and FAM's defalcations to take place. If Unternaehrer had objected to the Funds' investments into the Fletcher Structure, it is likely that they would have been undone instead of being made worse.

399. Citco Bank, Citco Global and the Citco Administrators breached their duties to the Funds by, upon information and belief, each reviewing and processing the improper

investments. The Citco Administrators, Citco Bank and Citco Global all were required to review the subscriptions and in-kind transfers of shares by the Funds in the Fletcher Structure. As noted above, the Citco Administrators processed the Funds' subscriptions into Arbitrage and processed and approved the in-kind transfer of the Funds' investments in Arbitrage to Leveraged. Citco Bank assisted with the various subscriptions by issuing the necessary trade confirmations and processing relevant payments and Citco Global held the underlying investments on behalf of the Funds.

400. Finally, given that, upon information and belief, Citco operates as a single, integrated organization under the direction and control of Citco Group through the Citco Executive Committee, such that all entities within the group act as agents or alter egos of the others, the knowledge of Citco Group, Unternaehrer, Smeets, Voges, CTI, the Citco Administrators, Citco Bank and Citco Global can properly be imputed to each of the others.

401. Each of these Defendants knew that investing in the Fletcher Structure was contrary to the Funds' best interests. It was obvious that these investments were likely to be self-interested, and on information and belief, the Citco Defendants, Fletcher, FAM, Kiely and Turner were all aware by the time of Fletcher and FAM's defalcations that the Fletcher Structure's funds were in trouble. Citco Group's agent Unternaehrer in particular had communicated to Fletcher about Citco Bank's concerns that Fletcher and FAM could not meet their financial obligations, and he knew they could not obtain lines of credit for the Richcourt Funds. Also, the Soundview Funds' directors had already gone out of their way in their January 2009 letter to state that the Funds' assets had not been invested in the Fletcher Structure; a mere three months later, and that was no longer true. Accordingly, the investments were inherently suspicious and a reason why, at a minimum, the Funds' fiduciaries should have investigated

further. They didn't. Instead, the Citco Defendants sought to keep the benefits of the Richcourt Acquisition, and Fletcher, Kiely, Turner and FAM sought to prop up their house of cards by fraud. The Funds and their stakeholders were the victims.

402. The conduct of SCM, RCM, RHI, CTI, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco Global in participating in or assisting Fletcher and FAM's defalcations was made even more egregious because they knew about Fletcher and FAM's past misappropriations and that, once Fletcher and FAM started misappropriating from the Funds, none of the Funds' assets were safe. Each knew, furthermore, that they were operating with conflicts of interest they had failed to disclose to the Richcourt Funds or their stakeholders. And they knew that the Funds' "investments" into Arbitrage and Leveraged, and use of invested funds to invest in UCBI, was intended to prop up the crumbling Fletcher Structure, to try to disguise and preserve the Ponzi-scheme like family of funds being run by Fletcher with assistance from Citco Group and its affiliates, and to maintain the facade of legitimacy and profitability that was a prerequisite to the Fletcher Structure surviving going forward. As a result, Fletcher and FAM's improper investments meant, in essence, that Fletcher and FAM's options were running out: both the Fletcher Structure and the Funds could not survive. Yet the Citco Defendants assisted or participated anyway, in breach of their fiduciary duties.

403. The foregoing breaches of fiduciary duty by SCM, RCM, RHI, CTI, FAM, Fletcher, Turner, Kiely, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco Global proximately caused the Funds to suffer damages in the amounts they lost through Fletcher and FAM's three defalcations. If any of them had disclosed the defalcations to the Funds or their stakeholders, the defalcations could have

been reversed or, at a minimum, investors could have brought derivative suits in the name of the Richcourt Funds. In addition, if any of the Defendants had disclosed Fletcher and FAM's defalcations when they occurred, the Funds could and would have cancelled their IMAs and liquidated, preserving the value of their assets as of that date. Accordingly, the Defendants' breaches of fiduciary duty in failing to expose Fletcher and FAM's defalcations were the proximate cause of the decline in the value of the Funds' assets between the date of the first defalcation and the Funds' petition date.

404. In equity and good conscience, SCM, RCM, RHI, CTI, FAM, Kiely, Turner, Fletcher, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco Global have forfeited their rights to all fees and salaries they collected after they first breached their fiduciary duties to the Richcourt Funds, which they equitably should be required to disgorge. In equity and good conscience, the Citco Defendants should also be required to disgorge the benefits they improperly received in the Richcourt Acquisition.

405. SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco Global are liable to the Plaintiffs, and Turner is liable to the Joint Liquidators, on Plaintiffs' Fifth Cause of Action for their breaches of fiduciary duty in connection with Fletcher's and FAM's first three defalcations in an amount to be determined at trial, plus equitable disgorgement of benefits and fees, and interest, costs, attorneys' fees and exemplary damages.

SIXTH CAUSE OF ACTION

AIDING AND ABETTING BREACH OF FIDUCIARY DUTY (Against SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Turner, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco Global Based on the First Three Post-Acquisition Defalcations by Fletcher and FAM)

406. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 405 of this Complaint as if fully set forth herein.

407. For the reasons set forth above, SCM, RCM, RHI, CTI, FAM, Fletcher, Unternaehrer, Smeets, Voges, Kiely, Turner, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco Global each owed fiduciary duties of care, loyalty and candor to the Richcourt Funds.

408. SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Turner, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco Global each knew that they each owed fiduciary duties to the Richcourt Funds because they each knew that the Funds had no employees of their own and were directed, managed and serviced in their entirety by the Fletcher, FAM and the Citco Defendants. Each of SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Turner, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, the Citco Group, Citco Administrators, Citco Bank and Citco Global also knew that, as a result, the Richcourt Funds and their stakeholders placed a high degree of trust and confidence in SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Turner, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, the Citco Group, the Citco Administrators, Citco Bank and Citco Global, which they each encouraged, knew of and accepted.

409. Each of SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Turner, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco Global knew that each of the others breached his or its fiduciary duties to the Richcourt Funds in connection with Fletcher and FAM's first three defalcations as they are identified in this Complaint. They each knew that the others had breached their fiduciary duties with respect to the defalcations because they each knew that investing the Richcourt Funds' assets in the Fletcher Structure was not in the Funds' best interests or in accord with their PPMs and IMAs, and would be likely to lose money. They also knew that such investments could only be made if each of the relevant Defendants reviewed or facilitated it in the course of providing services to the Richcourt Funds in the ways identified above as breaches of fiduciary duty and if the investment was not generally disclosed.

410. In addition, the Citco Defendants knew of each of the other Citco Defendants' breaches of fiduciary duty because the Citco Defendants acted as each of the others' agent or alter ego and Citco operated as a single integrated organization under the direction and control of Citco Group through the Citco Executive Committee. The Citco Defendants also knew of each of the others' breaches of fiduciary duty, and the fact that they were each acting adversely to the interests of the Richcourt Funds, because the knowledge of each of the Citco Defendants is imputed to each of the other Citco Defendants for the reasons stated above. After the Richcourt Acquisition, this remained true except as to the Citco Directors; as to Laddaga, Bloch and Magris, to the extent that they were no longer functioning as agents of Citco Group and its affiliates; and to the extent that Fletcher acquired ultimate control of SCM, RCM and RHI, which even then continued for some time to be operated in large part by legacy Citco personnel under the direction of Unternaehrer and others at Citco.

411. Each of SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Turner, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco Global substantially assisted each of the others' breaches of fiduciary duty by providing services necessary to accomplish the defalcations, by concealing that they had taken place, or both.

412. Each action and omission of SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Turner, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, the Citco Group, Citco Administrators, Citco Bank and Citco Global which aided, abetted and facilitated other Defendants' breaches of fiduciary duty in facilitating or failing to disclose Fletcher and FAM's three defalcations were proximate causes of the losses the Funds incurred because of the defalcations. If any of the Defendants had refused to play its part in facilitating or concealing the defalcations, the defalcations could not have occurred and would not have caused the Funds' losses.

413. In addition, if any of the Defendants had disclosed Fletcher and FAM's defalcations when they occurred, the Funds could have cancelled their IMAs and liquidated, preserving the value of their assets as of that date. Accordingly, the Defendants' breaches of fiduciary duty in failing to expose Fletcher and FAM's defalcations were the proximate cause of the decline in the value of the Funds' assets between the date of the first defalcation and the Funds' petition date.

414. In equity and good conscience, SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Turner, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, Citco Group, the Citco Administrators, Citco Bank and Citco, each of whom have aided and abetted breaches of

fiduciary duty to the Richcourt Funds, have forfeited their rights to all fees and salaries they collected after they first breached their fiduciary duties to the Richcourt Funds, which they equitably should be required to disgorge. In equity and good conscience, the Citco Defendants should also be required to disgorge the benefits they improperly received in the Richcourt Acquisition.

415. SCM, RCM, RHI, CTI, FAM, Fletcher, Kiely, Unternaehrer, Smeets, Voges, Laddaga, Bloch, Magris, the Citco Group, the Citco Administrators, Citco Bank and Citco Global are liable to the Plaintiffs, and Turner is liable to the Joint Liquidators, on Plaintiffs' Sixth Cause of Action for aiding and abetting breaches of fiduciary duty in connection with Fletcher's and FAM's first three defalcations in an amount to be determined at trial, plus equitable disgorgement of benefits and fees, and interest, costs, attorneys' fees and exemplary damages.

SEVENTH CAUSE OF ACTION

TURNOVER AND ACCOUNTING OF THE CITCO PAYMENTS (Against the Citco Defendants Pursuant to 11 U.S.C. §§ 541 and 542)

416. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 415 of this Complaint as if fully set forth herein.

417. Under section 542(a) of the Bankruptcy Code, "a custodian, in possession, custody, or control ...of property that the trustee may use, sell or lease...shall deliver to the trustee, and account for, such property or the value of such property..."

418. As set forth in Exhibits 1 and 3 to this Complaint, Plaintiffs have identified more than \$310 million – and estimate that the BVI Funds made a further \$30 million – in

unreconciled and therefore apparently unjustified payments to the Citco Defendants and other Citco companies during the six years prior to the Soundview Funds' bankruptcy proceedings and the date as of which the BVI Funds' claims against the Citco Defendants were tolled. To date, Plaintiffs have identified more than \$238 million in payments to Citco from the Soundview Funds (the "**Soundview Citco Payments**") and, based on records from 2009 and 2010, more than \$73 million in Citco payments from the BVI Funds. Plaintiffs estimate that the BVI Funds paid an additional \$30 million to Citco in 2008 (from June 1, 2008 on, the "**BVI Citco Payments**," which together with the Soundview Citco Payments, the "**Citco Payments**"). Plaintiffs have been unable to determine the purpose of the Citco Payments – and cannot identify specific BVI Citco Payments before 2009 – because the Richcourt Funds' books and records, which were prepared by the Citco Administrators, were left incomplete and in disarray. In addition, although Plaintiffs have asked Citco to provide a reconciliation of the Citco Payments, Citco has failed to do so.

419. The Citco Payments, to the extent that they have not been reconciled and justified, are property of the Richcourt Funds' estates under section 541 of the Bankruptcy Code. Those Citco Payments are also property that the Trustee may use. Accordingly, under section 542(a) of the Bankruptcy Code, an accounting of the Citco Payments, and all payments that the accounting does not fully reconcile and justify, should promptly be delivered to the Plaintiffs.

420. The Citco Defendants are liable to the Plaintiffs on Plaintiffs' Seventh Cause of Action for an accounting of the Citco Payments identified in Exhibits 1 and 3 to this Complaint, and for the amount of any of those payments that the accounting does not fully reconcile and justify, plus interest, costs, attorneys' fees and exemplary damages in an amount to be determined at trial.

EIGHTH CAUSE OF ACTION

BREACH OF FIDUCIARY DUTY

(Soundview Elite Against FAM, Fletcher, Ladner, Saunders and Muho Based on the New Year's Eve Transaction and Related Agreements)

421. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 420 of this Complaint as if fully set forth herein.

422. At the time of the New Year's Eve Transaction and at all times thereafter, FAM, Fletcher, Ladner, Muho and Saunders each owed fiduciary duties of care, loyalty and candor to the Soundview Elite. They owed these duties both because they served as Soundview Elite's agents and because Soundview Elite and its stakeholders placed a high degree of trust and confidence in them, which they encouraged, knew and accepted. In addition, upon information and belief, Fletcher and FAM were alter egos or, at a minimum, acted as agents of each other in connection with Soundview Elite. For this reason, they each owed fiduciary duties to Soundview Elite because of the other's status and actions.

423. At the time of the New Year's Eve Transaction and thereafter, FAM managed Soundview Elite's business and investment activities. FAM served as Soundview Elite's investment advisor as agent for SCM, allocated Soundview Elite's investment opportunities among Soundview Elite and other FAM-managed funds, and ultimately prepared and approved Soundview Elite's chapter 11 filing. In these and other ways, FAM served as Soundview Elite's agent, and owed it fiduciary duties. Also, because of FAM's control over Soundview Elite, Soundview Elite and its stakeholders placed a high degree of trust and confidence in FAM, which FAM encouraged, knew and accepted.

424. At the time of the New Year's Eve Transaction and thereafter, Fletcher served as Chairman and sole shareholder of FAM and a director of Soundview Elite. Fletcher was therefore Soundview Elite's agent, and owed it fiduciary duties. Also, because of Fletcher's control over Soundview Elite, Soundview Elite and its stakeholders placed a high degree of trust and confidence in Fletcher, which he encouraged, knew and accepted.

425. At the time of the New Year's Eve Transaction and thereafter, Ladner served as an agent of Soundview Elite. Because of his control over Soundview Elite, Soundview Elite and its stakeholders placed a high degree of trust and confidence in Ladner, which he encouraged, knew and accepted.

426. At the time of the New Year's Eve Transaction and thereafter, Saunders was, upon information and belief, the corporate secretary of Soundview Elite, FAM and FII. He also served as an agent of Soundview Elite. Because of his control over Soundview Elite, Soundview Elite and its stakeholders placed a high degree of trust and confidence in Saunders, which he encouraged, knew and accepted.

427. At the time of the New Year's Eve Transaction and thereafter, Muho served as a director of Soundview Elite and as its agent. Because of his control over Soundview Elite, Soundview Elite and its stakeholders placed a high degree of trust and confidence in Muho, which he encouraged, knew and accepted.

428. For the foregoing reasons, each of FAM, Fletcher, Saunders and Muho owed fiduciary duties to Soundview Elite at the time of the New Year's Eve Transaction and thereafter. The fiduciary duties that they each owed to the Soundview Funds included duties of care, loyalty and candor. Among other things, the duty of care requires fiduciaries to act with the

care that an ordinarily prudent person in a like position would exercise under the circumstances. The duty of loyalty requires, *inter alia*, that fiduciaries act in good faith and in the best interests of their principals without any desire to obtain personal benefit or to benefit some person other than their principals. The duty of candor requires fiduciaries to reveal all material information to those to whom a duty of candor is owed, including material information concerning the agent's conflicts of interest.

429. FAM, Fletcher, Ladner, Saunders and Muho each breached their fiduciary duties to Soundview Elite in connection with the New Year's Eve Transaction.

430. FAM breached its fiduciary duties to Soundview Elite, and placed its own and FII's interests ahead of those of Soundview Elite, by causing Soundview Elite to consummate the New Year's Eve Transaction, which looted \$4 million of its assets. As a direct result of FAM's authorization of the Omnibus Agreement on Soundview Elite's behalf, FAM directed Soundview Elite to transfer \$4 million of its assets for which it was substantially certain to receive – and did receive – little or nothing in return. As a direct and proximate result of this and related breaches of duty by FAM, Soundview Elite lost millions of dollars, suffering financial harm and consequential damages, the amount of which will be established at trial.

431. Fletcher, Ladner, Saunders and Muho each breached their duties to Soundview Elite by facilitating the New Year's Eve Transaction. As insiders of FAM and other entities in the Fletcher Structure, they knew or had to know that the New Year's Transaction would cause large losses to Soundview Elite given the parlous state of the Fletcher Structure. Fletcher, Ladner, Saunders and Muho all had access to information about the losses the New Year's Eve Transaction would cause Soundview Elite to incur and the authority and an opportunity to

ameliorate them. Yet Fletcher, Ladner, Saunders and Muho did nothing to protect Soundview Elite. Instead, they implemented the transaction at the wrongful and self-interested direction of FAM. Among other wrongful acts:

432. Fletcher was intimately involved in causing all of the breaches of duty described in this Complaint during his tenure with Soundview Elite. For example, as part of the secretive New Year's Eve Transaction, Fletcher signed each of the agreements dated December 31, 2012 as director of Soundview Elite and FII. As a result of these agreements, (a) FII agreed to sell Soundview Elite all of the BRG Interest for the price of \$1.38 million; (b) FII agreed to sell to Soundview Elite all of its shares in FILB, a bankrupt entity, for \$4 million; and (c) FII assigned and Soundview Elite assumed all of FII's shares of FILB and the BRG Interest, in purported consideration for Soundview Elite's agreement to pay FII \$4 million for its shares of FILB. Fletcher knew of and approved Soundview Elite's looting of the \$4 million, and was responsible for applying Soundview Elite's money to pay off creditors of Fletcher, FAM and other entities they control, including the \$2.2 million in cash that FII had taken and dissipated from FILB.

433. Ladner was personally involved in and responsible for looting Soundview Elite in the New Year's Eve Transaction. Despite his position as Soundview Elite's investment manager, Ladner signed the Omnibus Agreement to approve its participation in the New Year's Eve Transaction, thereby robbing Soundview Elite of \$4 million in exchange for worthless consideration. Like Fletcher, Ladner knew that the New Year's Eve Transaction would harm Soundview Elite and did nothing to try to stop it or to bring it to the attention of regulatory authorities.

434. Saunders facilitated Soundview Elite's participation in the New Year's Eve Transaction in his capacity as corporate secretary of Soundview Elite, FAM and FII. Among other things, Saunders signed the Omnibus Agreement on behalf of FII while acting as corporate secretary for FAM, FII's investment advisor. In addition, on July 19, 2013, Saunders executed the illusory \$5.38 million promissory note made out to Soundview Elite on FII's behalf, knowing that the promissory note was unlikely to be honored. Like Fletcher and Ladner, Saunders knew that the New Year's Eve Transaction would harm Soundview Elite and did nothing to try to stop it or to bring it to the attention of regulatory authorities.

435. Muho served as a director of Soundview Elite from on or around September 4, 2012 through early April 2013. Like Fletcher, Muho approved the New Year's Eve Transaction on behalf of and as director of Soundview Elite. Like Fletcher, Ladner and Saunders, Muho knew that the New Year's Eve Transaction would harm Soundview Elite and did nothing to try to stop it or to bring it to the attention of regulatory authorities.

436. By the foregoing actions, FAM, Fletcher, Ladner, Saunders and Muho all violated their fiduciary duties of care, loyalty and candor to Soundview Elite by approving the New Year's Eve Transaction and related agreements, or facilitating them or allowing them to proceed, even though they knew that the Transaction would harm Soundview Elite. At a minimum, they failed to take appropriate steps to investigate and fully understand the risks of, among other things, Soundview Elite's investment in the equity of the bankrupt FILB. They also failed to inform the regulatory authorities, an independent representative of Soundview Elite or anyone else that they planned to engage in a multi-million dollar transaction for Soundview Elite as to which they had a conflict of interest and which risked causing the fund substantial damage.

437. Each action and omission of FAM, Fletcher, Ladner, Saunders and Muho with respect to the New Year's Eve Transaction and related agreements was a proximate cause of the losses that Soundview Elite incurred because of the Transaction. Without those actions, or if any of them had disclosed the Transaction to an independent party, Soundview Elite would not have suffered the resulting losses. In addition, if the Transaction had been disclosed, action could and would have been taken to stop any future misappropriations or losses.

438. In equity and good conscience, FAM, Fletcher, Ladner, Saunders and Muho have forfeited their rights to all fees and salaries they collected after they first breached their fiduciary duties to the Soundview Funds, which they equitably should be required to disgorge. For the foregoing reasons FAM, Fletcher, Ladner, Saunders and Muho are liable to Plaintiffs on Plaintiffs' Eighth Cause of Action for breach of fiduciary duty in an amount to be determined at trial, plus disgorgement of fees, interest, costs, attorneys' fees and exemplary damages.

NINTH CAUSE OF ACTION

FRAUD (Against All Defendants)

439. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 438 of this Complaint as if fully set forth herein.

440. Every Defendant named in this Complaint owed the Richcourt Funds fiduciary duties. Yet, as set forth with particularity above, each of these Defendants either engaged in fraudulent schemes, or made or disseminated fraudulent statements to the Funds, their agents such as service providers, or their stakeholders that misrepresented transactions which, the Defendants knew, sacrificed the Funds' interests to the conflicting interests of others, or both. If the Defendants had not engaged in fraudulent schemes, or if the Defendants' misstatements and

misleading omissions had not been made, the transactions the misstatements referred to could have been stopped or remedied, and all of the subsequent wrongful transactions would have been prevented.

441. Every Defendant named in this Complaint had a duty to disclose any transaction that risked causing substantial harm to the Richcourt Funds because the Defendants were all fiduciaries, because the transactions were material to the Funds' ability to survive, because the Funds' stakeholders were relying on the Defendants to disclose potentially harm to the Richcourt Funds, because the transactions the Defendants failed to disclose were fraudulent, and because the Funds were regularly receiving and disseminating information which, absent disclosure of the material information that the Defendants failed to disclose, was highly misleading.

442. The actions and transactions discussed in this Complaint that were fraudulent or misrepresented to the Richcourt Funds, their agents such as service providers or their stakeholders – or about which the Defendants knowingly withheld material information as pled in detail above – include:

1. The Richcourt Acquisition, because, in pursuit of conflicting interests, the Citco Defendants knowingly sold control of the Richcourt Funds to a manager who had a history of misappropriating investors' money;
2. Unternaehrer's sweetheart deal, because it gave him an incentive to favor Fletcher and FAM as buyers of the Funds irrespective of their competence and honesty;
3. Each of the first three defalcations identified in this Complaint, beginning in November 2008;
4. Payments to Citco Group subsidiaries or affiliates which the Richcourt Funds' records, in the state in which the Citco Administrators left them, fail to justify; and

5. Fletcher and FAM's later defalcations, including the New Year's Eve Transaction.

443. None of the Defendants' misrepresentations concerning these five actions and transactions should have been made, and the material information the Defendants withheld concerning them should have been disclosed to the Funds and their stakeholders. At a minimum, the Defendants' misrepresentations and material omissions should have been corrected promptly after these actions and transactions took place. Instead, disclosure, except for partial disclosures concerning the Richcourt Acquisition, had to wait for the Richcourt Funds' bankruptcy.

444. The factual allegations in this Complaint and causes of action for breach of fiduciary duty identify, with particularity, Defendants who made misleading statements about, or deliberately withheld material information about, the five actions and transactions listed above.

445. Examples of the Defendants' material misrepresentations include:

1. The Fletcher and FAM-affiliated Fund Directors Kiely and Turner's December 2008 letters, which so misrepresented the Richcourt Acquisition as to be highly misleading.
2. The Fletcher and FAM-affiliated Fund Directors Kiely and Turner's January 2009 letters, which contained false information about the Richcourt Acquisition.
3. Each of the communications that the Defendants caused to be sent to the Funds, or to agents or stakeholders in the Funds, concerning the Funds' status or assets after Fletcher and FAM's initial defalcation. Each of those communications were based on inaccurate valuations of the Funds' holdings in the Fletcher Structure and contained no indication that, because Fletcher and FAM had begun using the Funds' assets for personal purposes, the Funds' stated assets no longer reliably belonged to the Funds. Further, the Defendants' financial reporting did not communicate, upon information and belief, that Citco had made a special exception to its policies for the Fletcher Structure by valuing feeder funds' assets without validating the value of the assets in the Fletcher Structure's "master" funds.

4. Each of the revised PPMs that Fletcher, Kiely, Turner, SCM, RCM, RHI and FAM caused to be disseminated after Fletcher and FAM's April 2009 defalcation, because they each misrepresented the actual investment strategy that Fletcher and FAM had implemented.
5. Each of the communications that the Defendants caused to be sent to the Funds, or to agents or stakeholders in the Funds, concerning the Funds' status or assets after the New Year's Eve Transaction. Each of those communications were based on inaccurate valuations of the Funds' holdings in the Fletcher Structure and contained no indication that, because Fletcher and FAM had begun using the Funds' assets for personal purposes, the Funds' stated assets no longer reliably belonged to the Funds.

446. Defendants responsible for making or disseminating misrepresentations concerning the five actions and transactions identified above are specified in this Complaint's factual allegations and in Plaintiffs' causes of action for breach of fiduciary duty. The December 2008 and 2009 letters, for example, were drafted with input from certain Citco Defendants and distributed by the Citco Administrators who knew, because they had received Unternaehrer's June 2008 "Internal Announcement," that the letters were misleading or false. Upon information and belief, Unternaehrer reviewed both letters as agent for the Citco Group, and the Citco Administrators and the Citco Group caused the letters to be reviewed by Citco legal counsel as well. Upon information and belief, Fletcher and FAM also reviewed the letters and caused them to be sent.

447. False and misleading communications concerning the five actions and transactions identified above were distributed by the Citco Administrators until in or about March or April 2010, and upon information and belief, were reviewed by Unternaehrer as a director of RHI and Citco Group's agent responsible for the post-Acquisition Richcourt Group, who had a duty to share information about the false communications with Smeets and Voges. After the resignation of the Citco Administrators, Citco Global and Citco Bank became effective

in or about March or April 2010, FAM distributed, or caused to be distributed, communications concerning the Funds. Unternaehrer continued to review them as an agent of RHI and Citco Group, upon information and belief, until he severed his relations with Fletcher and FAM in December 2011. At a minimum, Unternaehrer had a duty as a director of RHI to review the statements.

448. The factual allegations in this Complaint and its causes of action for breach of fiduciary duty identify, with particularity, Defendants who knew about the five actions and transactions listed above and who helped to conceal them by failing to disclose them to anyone who might have stopped or remedied them. Each of these failures to disclose was fraudulent: the Defendants were all fiduciaries who had duties to speak, and they all knew that failure to disclose the actions and transactions would make the other information the Funds were providing to investors – including but not limited to their reports on performance – materially misleading.

449. The basic facts concerning all five of the actions and transactions that the Defendants failed to disclose were highly material to the Funds. The first two transactions demonstrated that the Funds' new managers could not be trusted and that, because of Fletcher and FAM's history of defalcations, the Funds' assets were now at risk. The later three actions and transactions were all evidence that these risks had been realized.

450. The statements and communications that the Defendants caused to be distributed in each of the five categories specified above were highly material, because they concerned the value of assets in the Funds, how they were being managed, and how reliably they would be available for stakeholders in the future. The two letters were material because they misrepresented the changes in the Funds' management that had resulted from the Richcourt

Acquisition. Communications in the other categories were material because they misrepresented the Funds' assets and performance.

451. The statements and communications that the Defendants caused to be distributed in each of the five categories specified above were made with scienter, in the knowledge that they were false. Particular reasons why each of the Defendants knew that the two letters, and communications concerning the Funds' assets and management, were misleading are set forth in Plaintiffs' causes of action for breach of fiduciary duty and elsewhere in this Complaint. The Citco Administrators, for example, knew the Funds' actual assets and liabilities because of their work for the Funds and because Citco Group operated as a single, integrated entity. The Citco Administrators therefore knew that any financial information about the Funds prepared after Fletcher's April 2009 defalcation that did not mention the defalcation were misleading. Upon information and belief, Bloch, who assisted the Funds' auditors, also knew and certainly must have known that the Funds' financial reporting after Fletcher and FAM's first defalcation was misleading. Citco Group too, which received Funds' reports through Unternaehrer, and knew actually or by imputation through Unternaehrer that Fletcher and FAM were misappropriating Fund assets, knew that the Funds' post-defalcation financial reporting was inaccurate. Citco Group caused the Citco Administrators to distribute the reports nonetheless.

452. With respect to each of the five actions and transactions identified above, as set forth in the factual allegations in this Complaint and Plaintiffs' causes of action for breach of fiduciary duty, the Defendants withheld material facts from disclosure deliberately, with scienter, knowing that non-disclosure would mislead the Richcourt Funds and their stakeholders. The particular reasons why each of the Defendants knew that each particular transaction would harm the Richcourt Funds are set forth above.

453. The Defendants made the foregoing misrepresentations and withheld material facts with scienter because they knew that the truth would have endangered the Citco Defendants' benefits from the Richcourt Acquisition, as well as Unternaehrer's "sweetheart" deal. Making more accurate representations also would have endangered the benefits that Fletcher and FAM were reaping from the Richcourt Acquisition, including the benefit of having more assets to misappropriate. The Defendants' withholding of material information as set forth above was knowing, deliberate and made with scienter for these same reasons.

454. The Richcourt Funds reasonably relied upon all of the foregoing misrepresentations and upon the Defendants' representations that, without the material information the Defendants withheld, were misleading. The Defendants ensured that the Funds had no independent representative or management despite the conflicts of interest of Citco, Fletcher and FAM. As a result, the Funds were forced to rely on the Defendants' misrepresentations and to continue their dependence on Fletcher and FAM. Further, the Funds relied upon the misrepresentations through the stakeholders and agents who, by bringing derivative actions or otherwise, had the power and independence to act in the Funds' name and to cause the Funds to sever their relations with Fletcher and FAM. By making misrepresentations about the Funds, as well as their management, status and assets, to the Funds' stakeholders, the Defendants wrongfully deprived the Funds of their crucial ability to prevent further depredations.

455. The Richcourt Funds reasonably relied on the non-disclosure of each of the five actions and transactions in that they allowed the Richcourt Acquisition to proceed, allowed Citco to keep the unreconciled and apparently unjustified Citco Payments, and took no action to remedy Fletcher and FAM's defalcations. The Funds also took no action to terminate their IMAs

with SCM and RCM or to sever their business relations with Fletcher and FAM, though they would have done so had they known about Fletcher and FAM's history of misappropriation. At a minimum, the Richcourt Funds' stakeholders could have brought suit derivatively or otherwise acted in the Funds' name to preserve the Funds' assets if only the Defendants had not deprived the Funds, their stakeholders and their independent agents of the truth.

456. The Defendants' misrepresentations and material omissions proximately caused the Richcourt Funds to incur many millions of dollars in damage and to suffer egregious harm. If the Funds and their stakeholders had been aware of the misappropriations by Fletcher and FAM that took place either before or after the Richcourt Acquisition, stakeholders could have brought suit against Fletcher and FAM in the Funds' name and thereby preserved the Funds' assets from future losses and depredations. Also, the Funds could have terminated their connection with Fletcher, FAM and their affiliates immediately or could have wound down. Doing so would have prevented the Richcourt Funds from incurring all of the staggering losses they subsequently incurred. At a minimum, the Funds' stakeholders could have brought derivative actions or otherwise acted in the name of the Funds to remedy past depredations and prevent new ones.

457. The Defendants' failure to disclose the Richcourt Acquisition before, or at least within a reasonable period after it occurred was particularly egregious because the Richcourt Funds' stakeholders were so blatantly abused and because the Richcourt Acquisition caused the greatest damage. If the Acquisition had been disclosed and then, inevitably, terminated, the Soundview Funds would not have suffered any of the damage alleged in this Complaint. Yet the facts alleged with particularity about each Defendant's knowledge of, participation in and wrongful failure to disclose the Richcourt Acquisition constituted an outrageous fraud not only

by Fletcher and FAM, but also by the Citco Defendants ranging from low-level nominee corporate directors and the Citco Administrators all the way to Unternaehrer, Smeets, Voges and the Citco Executive Committee. As discussed elsewhere in this Complaint, the Citco Defendants knew that Fletcher and FAM had misappropriated investors' assets before the Richcourt Acquisition and, with Citco Group's knowing participation, they did so again in the Richcourt Acquisition itself. Yet for months and even years, the Citco Defendants' conflicts of interest, knowledge about Fletcher and FAM's misappropriations and the inevitable cost to the Funds remained secret. The Citco Defendants' failures to disclose these facts in order to secure for themselves the benefits of the Richcourt Acquisition constituted a truly vast international multi-million dollar fraudulent conspiracy, and the Citco Defendants should and must be held to account.

458. Fletcher, FAM and the Fletcher Defendants similarly engaged in outrageous, fraudulent failures to disclose in circumstances in which they had a fiduciary duty to speak. As described above, in connection with the unwind of the April 22 Transaction and the subsequent effort to cover up the financial aspects of that transaction, Fletcher, FAM, Ladner, Muho, Saunders, and SCM failed to disclose to Soundview Elite or the other Soundview Funds the key, material information relating to that transaction. Their fraudulent omissions included failing to inform Soundview Elite or its stakeholders, despite the Fletcher Defendants' fiduciary duties to that fund, that \$4 million of Soundview Elite's assets were to be used to unwind a transaction and pay obligations having nothing to do with Soundview Elite, contrary to the fund's best interests, but as to which the Fletcher Defendants had a directly conflicting interest.

459. The Fletcher Defendants also failed to inform Soundview Elite or its stakeholders that \$4 million of Soundview Elite's funds were to be invested in worthless or nearly worthless

assets, or that Soundview Elite would have little to no chance of receiving its money back. Similarly, the Fletcher Defendants failed to inform Soundview Elite or its stakeholders that the April 22 Unwind Transaction was being undertaken contrary to Soundview Elite's investment objectives. The Fletcher Defendants also made related intentional material misrepresentations to Soundview Elite *and to the Court* to help perpetrate this fraud. And the result, of course, was that Soundview Elite suffered an inevitable loss.

460. For the foregoing reasons, each of the Defendants is liable on Plaintiffs' Ninth Cause of Action for damages proximately caused by Defendants' fraud and failures to disclose in an amount to be determined at trial plus interest, costs, attorneys' fees and exemplary damages.

TENTH CAUSE OF ACTION

AIDING AND ABETTING FRAUD (Against All Defendants)

461. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 460 of this Complaint as if fully set forth herein.

462. Every Defendant named in this Complaint owed the Richcourt Funds fiduciary duties. Yet, as set forth with particularity above, the Defendants made misrepresentations to the Funds and their stakeholders and failed to disclose five actions and transactions that they knew sacrificed the Funds' interests to the conflicting interests of others. If the misrepresentations had not been made and the five actions and transactions had been disclosed to an independent representative of the Richcourt Funds, to the Funds' stakeholders, or to the Funds' agents, those actions and transactions could have been stopped or remedied, and all of the subsequent wrongful transactions would have been prevented.

463. Each Defendant named in this Complaint had a duty to disclose any transaction that risked causing substantial harm to the Richcourt Funds because the Defendants were all fiduciaries, because the transactions were material to the Funds' ability to survive, because the Funds' stakeholders were relying on the Defendants to disclose potentially harmful actions, because the transactions the Defendants failed to disclose were often fraudulent, and because the Funds were regularly receiving and disseminating information that, absent disclosure of the harmful transactions, was highly misleading.

464. The five actions and transactions discussed in this Complaint that should have been disclosed to an independent, unconflicted representative of the Richcourt Funds, or to the Funds' stakeholders, or regulators, or all of them, include:

1. The Richcourt Acquisition, because, in pursuit of conflicting interests, the Citco Defendants knowingly sold control of the Richcourt Funds to a manager who lacked the resources to manage the Funds had a history of misappropriating investors' money;
2. Unternaehrer's sweetheart deal, because it gave him an incentive to favor Fletcher and FAM as buyers of the Funds irrespective of their competence and honesty;
3. Each of the first three defalcations identified in this Complaint, beginning in November 2008;
4. Payments to the Citco Defendants which the Richcourt Funds' records, in the state in which Citco left them, fail to justify;
5. Fletcher and FAM's later defalcations, including the New Year's Eve Transaction.

465. Each of these actions and transactions should have been disclosed before it took place or, at a minimum, promptly thereafter. Instead, disclosure, except for partial disclosures concerning the Richcourt Acquisition, had to wait for the Funds' bankruptcies and liquidations.

466. The causes of action for breach of fiduciary duty stated in this Complaint each identify, with particularity, defendants who knew about the five actions and transactions listed above and who helped to conceal them by failing to disclose them to anyone who might have stopped or remedied them. Each of these failures to disclose was fraudulent: the Defendants all fiduciary had duties to speak, and they all knew that failure to disclose the actions and transactions would make the other information the Funds were providing to investors – including but not limited to their reports on performance – materially misleading.

467. As set forth above, each of the Defendants wrongfully omitted to disclose material existing facts concerning the foregoing five actions and transactions that, absent disclosure, made the other information the Funds and their stakeholders received concerning the Funds' status, holdings, assets and performance misleading. Also, the Defendants all had a duty to disclose the information they concealed because they were Fund fiduciaries who owed the Funds duties of candor.

468. Each of the Defendants, by wrongfully concealing and omitting to disclose material existing facts concerning the foregoing five actions and transactions, substantially assisted and aided and abetted fraud. As set forth above, each of the Defendants committed fraud by making misrepresentations, or failing to disclose, one or more of the foregoing five actions and transactions. Further, as stated in the Trustee's causes of action for breach of fiduciary duty and fraud as well as elsewhere in this complaint, each of the Defendants knew that one or more of the other Defendants had committed fraud by making material misrepresentations or failing to disclose material facts, yet none of the Defendants disclosed the facts. By keeping silent concerning material facts that they knew had fraudulently been misrepresented or

concealed, each defendant aided and abetted fraud. The Defendants also aided and abetted fraud, as set forth above, to the extent that they facilitated or participated in fraudulent schemes.

469. The Defendants' aiding and abetting fraud by concealing or failing to disclose the five actions and transactions identified above proximately caused the Funds to incur many millions of dollars in damage. If Citco's unexplained payments had been disclosed, any overpayment could have been remedied, and the Funds and their stakeholders or independent agents could have taken steps to investigate the Richcourt Acquisition and other key aspects of the Citco Defendants' actions with respect to the Funds. If the other four actions and transactions had been disclosed, the Funds could have terminated their connection with Fletcher, FAM and their affiliates immediately or could have wound down. Doing so would have prevented the Funds from incurring all of the staggering losses they incurred after each of the actions and transactions. At a minimum, the Funds' stakeholders could have brought derivative actions or otherwise acted in the name of the Funds to remedy past depredations and prevent new ones.

470. For the foregoing reasons, each of the Defendants is liable on Plaintiffs' Tenth Cause of Action for aiding and abetting fraud in an amount to be determined at trial for the damage proximately caused by the Defendants' failure to disclose each of the actions and transactions that, as alleged in Plaintiffs' causes of action for breach of fiduciary duty and elsewhere in this Complaint, the Defendants knew about but did not disclose to the Funds, their stakeholders, regulators, or others who could have acted to protect the Soundview Funds, plus interest, costs, attorneys' fees and exemplary damages.

ELEVENTH CAUSE OF ACTION

TURNOVER AND ACCOUNTING OF BOOKS AND RECORDS (Against All Defendants Pursuant to 11 U.S.C. §§ 541 and 542)

471. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 470 of this Complaint as if fully set forth herein.

472. Under section 542(a) of the Bankruptcy Code, “a custodian, in possession, custody, or control ...of property that the trustee may use, sell or lease...shall deliver to the trustee, and account for, such property or the value of such property...”

473. The Defendants are in possession of extremely valuable property of the Richcourt Funds’ estates: The Funds’ books and records.

474. The Citco Defendants created, managed and controlled the Richcourt Funds and their books and records. Even after the Richcourt Acquisition, the Citco and Fletcher Defendants continued to manage and control the Funds and their books and records. Moreover, the Funds have never had employees or records of their own – there were no electronic or paper “files”. Nor were there separate email addresses for Citco or Fletcher Defendant personnel working on Fund matters.

475. Further, the Plaintiffs have not been able to have unfettered access to the Richcourt Funds’ financial records or other electronic documents, such as emails or their attachments, shared drives, network or similar files. For example, the Trustee has received virtually no Soundview Funds’ records from the Citco Defendants, who have been largely unwilling to provide documents or information to the Trustee in connection with these cases. And the Trustee has been forced to negotiate with the Fletcher Defendants to obtain certain of

the Soundview Funds' records, many of which appear to be missing from the production provided to date by the Fletcher Defendants. As a result, the vast majority of the Richcourt Funds' books and records remain in the exclusive possession, custody and control of the Citco and Fletcher Defendants.

476. The Defendants possess copies of the Richcourt Funds' books and records that the Trustee and Joint Liquidators can certainly use. Those books and records, furthermore, are property of the Richcourt Funds' estates that the Trustee and Joint Liquidators are entitled to administer under section 541 of the Bankruptcy Code. Consequently, the Trustee and Joint Liquidators are entitled to an order and judgment on Plaintiffs' Eleventh Cause of Action requiring each of the Defendants to turn over forthwith their copies of all of the Richcourt Funds' books and records.

TWELFTH CAUSE OF ACTION

TURNOVER AND ACCOUNTING OF INSIDER PAYMENTS (Against the All Defendants Pursuant to 11 U.S.C. §§ 541 and 542)

477. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 476 of this Complaint as if fully set forth herein.

478. Under section 542(a) of the Bankruptcy Code, "a custodian, in possession, custody, or control ...of property that the trustee may use, sell or lease...shall deliver to the trustee, and account for, such property or the value of such property..."

479. Among the transfers of the Plaintiffs' assets that are the subject of this adversary proceeding are the payments and conveyances made to insiders of the Soundview Debtors identified in Exhibit 2 attached hereto (the "**Insider Transfers**"). The insiders of the Soundview

Debtors for the purposes of this Complaint include, but are not limited to, the Citco Defendants who played a role in controlling the Soundview Funds before or after the Richcourt Acquisition and the Fletcher Defendants for the period after the closing of the Richcourt Acquisition.

480. The Richcourt Funds then in existence were each insolvent, upon information and belief, by November 2008, and the Designated Funds were each insolvent as of the moment of their creation in March 2009. Given the Defendants' refusal to produce key books and records of the Richcourt Funds, the Plaintiffs have been forced to identify insider transfers based on public filings and documents provided by the Fletcher Defendants. Accordingly, to the extent that the Defendants have failed to provide documents or the Richcourt Funds' records concerning transfers to insiders – as “insiders” is defined either in section 101 of the Bankruptcy Code or in the orders of the Bankruptcy Court in which the Richcourt Funds' cases are pending – that were made between September 30, 2010 and the Petition Date but are not listed in Exhibit 2 (the “**Additional Insider Transfers**”), the Plaintiffs reserve the right, in equity and good conscience, to include those Additional Insider Transfers within the scope of the Insider Transfers.

481. The Insider Transfers constitute property of the estate that the Richcourt Funds are entitled to recover and administer pursuant to section 541 of the Bankruptcy Code.

482. Further, pursuant to section 542 of the Bankruptcy Code, the Plaintiffs are entitled to an order and judgment on Plaintiffs' Twelfth Cause of Action directing the Defendants to provide an immediate accounting of, and turn over, any and all Insider Transfers or Additional Insider Transfers that the Soundview Debtors made, directly or indirectly, to the Defendants or their affiliates.

THIRTEENTH CAUSE OF ACTION

CONVERSION (Against All Defendants)

483. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 482 of this Complaint as if fully set forth herein.

484. As stated above, the Defendants on multiple occasions wrongfully took possession of the Richcourt Funds' property. That property, which has not been returned, includes:

1. The money Fletcher, FAM and others took from the Funds in the defalcations discussed above;
2. The Citco Payments to Citco Group and its subsidiaries that they have not explained and to which they therefore are not entitled;
3. The Insider Transfers; and
4. Fees and salaries that Defendants received despite prior breaches of fiduciary duty.

485. These conversions of the Funds' property were not authorized, proper, or for the Funds' benefit. Rather, all of these sums were transferred either directly to Defendants, or to others for the Defendants' benefit, and were therefore converted for the Defendants' sole and improper benefit.

486. The Funds are entitled to the return of their converted property in an amount to be determined at trial.

487. Defendants are liable on Plaintiffs' Thirteenth Cause of Action for the return of the Funds' converted property in an amount to be determined at trial, plus interest, costs, attorneys' fees and exemplary damages.

FOURTEENTH CAUSE OF ACTION

UNJUST ENRICHMENT (Against All Defendants)

488. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 487 of this Complaint as if fully set forth herein.

489. As described above, all of the Defendants have been unjustly enriched at the expense of the Richcourt Funds and it would be unjust, unfair and unreasonable, in equity and good conscience, for Defendants to be allowed to retain the amounts by which they have been unjustly enriched.

490. The sums by which the Defendants have been unjustly enriched include:

1. The money the Defendants took from the Richcourt Funds in the defalcations discussed above;
2. The Citco Payments to Citco Group and its subsidiaries that they have not explained and to which they therefore are not entitled;
3. All profits and other benefits that the Citco Defendants gained as a result of the Richcourt Acquisition;
4. The Insider Transfers; and
5. Fees and salaries that Defendants received despite prior breaches of fiduciary duty.

491. All of these sums must, in equity and good conscience, be returned. It is obvious that these benefits and enrichments all came at the Richcourt Funds' expense. While the Defendants became rich and received benefits from the Richcourt Funds, the Funds themselves sought bankruptcy protection and liquidation after having incurred massive losses.

492. The payments to Fletcher and FAM, and unexplained payments to Citco Group, were all looted from the Richcourt Funds, and no one but those Funds has a right to keep them.

Fees and salaries paid to individuals and business entities that breached their fiduciary duties and served themselves or other masters rather than the Funds who paid them similarly have no right to keep the sums they took.

493. The Citco Defendants have been unjustly enriched because they have obtained and kept custody of an astonishing \$340 million for which they have failed to account. The Citco Defendants have also been unjustly enriched because they received fees and salaries for conduct that, once the facts were disclosed, proved to be in breach of their fiduciary duties to the Richcourt Funds.

494. The Fletcher Defendants too were unjustly enriched, both directly and indirectly. First, FAM paid itself some of the \$1.8 million portion of the \$4 million that was illicitly transferred from Soundview Elite to FII. Second, FAM used some of the \$1.8 million portion of the Soundview Elite money to pay many of its service providers and creditors, with no benefit to Soundview Elite. Third, FAM and the other Fletcher Defendants were able to avoid a lawsuit filed by the FILB Trustee that asserted intentional and constructive fraudulent transfers by FII in connection with the April 22 Transactions. In addition, the Fletcher Defendants were unjustly enriched by receiving fees and salaries for conduct that, once the facts were disclosed, proved to be in breach of their fiduciary duties to the Richcourt Funds.

495. At the same time that the Funds were conferring substantial benefits on the Fletcher Defendants, Fletcher and Ladner were shepherding the Funds towards bankruptcy. This was not, of course, the result that the Funds or their investors hoped for or expected from the oversight and management services rendered by (a) FAM, Soundview Elite's de facto investment advisor, (b) Fletcher, Ladner, Muho, and Soundview Elite's directors and (c) Saunders,

Soundview Elite's officer, at the times relevant to the allegations set forth in this Complaint. FAM, Fletcher, Ladner, Muho and Saunders engaged in multiple breaches of legal and fiduciary duties, all in an effort to loot the coffers of Soundview Elite before it failed.

496. In the circumstances set forth in this Complaint, it would be unjust, unfair and inequitable to allow the Defendants to keep the substantial benefits they received from Soundview Elite, which enriched the Defendants at the expense of Soundview Elite and its other stakeholders. Among other things, the actions of Fletcher, Ladner, Saunders and Muho favoring the interests of FAM and FII or other parties over the interests of Soundview Elite demonstrate the unfairness of allowing those Defendants, among others, to profit from their misconduct. The Defendants should therefore be required to disgorge and return the benefits they unjustly secured from the Funds.

497. Defendants are liable to Plaintiffs on Plaintiffs' Fourteenth Cause of Action for unjust enrichment for the return and disgorgement of the Funds' property which unjustly enriched them in an amount to be determined at trial, plus interest, costs, and attorneys' fees.

FIFTEENTH CAUSE OF ACTION

AVOIDANCE AND RECOVERY OF INSIDER TRANSFERS AS CONSTRUCTIVE FRAUDULENT CONVEYANCES (Against All Defendants Identified on Exhibit 2 Pursuant to 11 U.S.C. §§ 544 and 550 and New York Debtor and Creditor Law §§ 273, 274, 275, 278, and 279)

498. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 497 of this Complaint as if fully set forth herein.

499. Between November 2008 and the Petition Date, the Soundview Debtors transferred each of the Insider Transfers to the Defendants on the dates and in the amounts specified on Exhibit 2.

500. Each of the Insider Transfers constituted a conveyance by the Soundview Debtors of their property under section 270 of the New York Debtor and Creditor Law.

501. The Soundview Debtors did not receive fair consideration for the Insider Transfers.

502. Upon information and belief, the Soundview Debtors were insolvent at the time they made each of the Insider Transfers. As set forth above, the Soundview Funds' insolvency arose from financial deterioration after, and as a result of, the Richcourt Acquisition. Soon after the Richcourt Acquisition, the Soundview Funds were unable to renew their credit lines, which had been in place to provide liquidity for redemptions and terminated in September 2008. The Soundview Funds' insolvency during 2008 and thereafter is further shown by the fact that they were unable to meet their obligations, including redemption requests, as they came due beginning in or around November 2008. This insolvency was not remedied by the creation in March 2009 of the Designated Funds, which were intended to be receptacles for illiquid and likely over-valued assets, but which were insolvent and unable to satisfy their own obligations, including redemption requests, from the moment of their creation.

503. In addition or in the alternative, at the time the Soundview Debtors made each of the Insider Transfers, the Soundview Debtor which was the transferor of each Insider Transfer was engaged or was about to engage in business or a transaction for which the property remaining in its hands after the Insider Transfer was an unreasonably small amount of capital.

504. In addition or in the alternative, at the time the Soundview Debtors made each of the Insider Transfers, the Soundview Debtor which was the transferor had incurred, was intending to incur, or believed that it would incur debts beyond its ability to pay as the debts matured.

505. At all relevant times there has been at least one creditor who holds or held matured or unmatured unsecured claims against each of the Soundview Debtors allowable under section 502 of the Bankruptcy Code or not allowable only under section 502(e) of the Bankruptcy Code.

506. The Trustee is entitled to avoid the Insider Transfers pursuant to section 544 of the Bankruptcy Code and sections 273, 274, 275, 278, and/or 279 of the New York Debtor and Creditor Law. The Trustee is entitled to recover the avoided transfers under section 550(a) of the Bankruptcy Code.

507. For the foregoing reasons, the Trustee is entitled to judgment on Plaintiffs' Fifteenth Cause of Action for avoidance and recovery of the Insider Transfers as constructively fraudulent transfers pursuant to sections 544(b), 550(a), and 551 of the Bankruptcy Code, and sections 273, 274, 275, 278, and/or 279 of the New York Debtor and Creditor Law: (a) avoiding and preserving the Insider Transfers; (b) directing that the Insider Transfers be set aside; and (c) recovering the Insider Transfers, or the value thereof, from the Defendants for the benefit of the Debtors' estates, plus interest and costs.

SIXTEENTH CAUSE OF ACTION

**AVOIDANCE AND RECOVERY OF INSIDER TRANSFERS
AS INTENTIONAL FRAUDULENT CONVEYANCES**

**(Against All Defendants Identified on Exhibits 1 & 2
Pursuant to 11 U.S.C. §§ 544 and 550 and
New York Debtor and Creditor Law §§ 276, 276-a, 278, and/or 279)**

508. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 507 of this Complaint as if fully set forth herein.

509. Between November 2008 and the Petition Date, the Soundview Debtors transferred each of the Insider Transfers to the Defendants on the dates and in the amounts specified on Exhibit 2. During the six years prior to the Soundview Funds' bankruptcy proceedings through November 27, 2008, the Soundview Debtors made the Soundview Citco Payments as identified on Exhibit 1 to the Citco Defendants (the "**Additional Citco Intentional Transfers**").

510. Each of the Insider Transfers and Additional Citco Intentional Transfers constituted a conveyance by the Soundview Debtors of their property under section 270 of the New York Debtor and Creditor Law.

511. The Soundview Debtors made each of the Insider Transfers and Additional Citco Intentional Transfers at the direction of the Citco Defendants and/or the Fletcher Defendants with actual intent to hinder, delay, or defraud the Debtors' existing or future creditors. As set forth above, both the Citco and the Fletcher Defendants were determined to make themselves whole even when it was clear that other stakeholders of the Soundview Debtors would not be paid. Further, the Citco and Fletcher Defendants, as the parties controlling the Soundview Debtors, had sufficient inside financial information to know that payment of the Insider

Transfers and Additional Citco Intentional Transfers removed assets from the Soundview Debtors that otherwise would have been available to the Soundview Debtors' creditors. In fact, the Citco and Fletcher Defendants knew that the Soundview Debtors were already insolvent by no later than November 2008, and accordingly they took steps to protect their interests by transferring the Soundview Debtors' property to themselves regularly thereafter. These payments were made to hinder, delay, and defraud the Soundview Debtors' other creditors.

512. At all relevant times there has been at least one creditor who holds or held matured or unmatured unsecured claims against each of the Soundview Debtors allowable under section 502 of the Bankruptcy Code or not allowable only under section 502(e) of the Bankruptcy Code.

513. The Trustee is entitled to avoid the Insider Transfers and Additional Citco Intentional Transfers pursuant to section 544 of the Bankruptcy Code and sections 276, 276-a, 278 and/or 279 of the New York Debtor and Creditor Law. The Trustee is entitled to recover the avoided transfers under section 550(a) of the Bankruptcy Code.

514. For the foregoing reasons, the Trustee is entitled to judgment on Plaintiffs' Sixteenth Cause of Action for intentional fraudulent transfers pursuant to sections 544(b), 550(a), and 551 of the Bankruptcy Code and sections 276, 276-a, 278, and/or 279 of the New York Debtor and Creditor Law: (a) avoiding and preserving the Insider Transfers and Additional Citco Intentional Transfers; (b) directing that the Insider Transfers and Additional Citco Intentional Transfers be set aside; and (c) recovering the Insider Transfers and Additional Citco Intentional Transfers, or the value thereof, from the Defendants for the benefit of the Soundview Debtors' estates, plus interest, costs and attorney's fees.

SEVENTEENTH CAUSE OF ACTION

**AVOIDANCE AND RECOVERY OF TWO-YEAR
INSIDER TRANSFERS AS INTENTIONAL FRAUDULENT TRANSFERS
(Against All Defendants Identified on Exhibit 2
Pursuant to 11 U.S.C. §§ 548(a)(1)(A), 550 and 551)**

515. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 514 of this Complaint as if fully set forth herein.

516. The Soundview Debtors transferred each of the Insider Transfers to the Defendants on the dates and in the amounts specified on Exhibit 2. Each of the Insider Transfers made after September 24, 2011 is referred to herein as a “**Two-Year Insider Transfer.**” Each of the Two-Year Insider Transfers was made on or within two years prior to the Petition Date.

517. Each of the Two-Year Insider Transfers was a transfer of an interest of the Soundview Debtors in property within the meaning of sections 101(54) and 548(a) of the Bankruptcy Code.

518. The Soundview Debtors made each of the Insider Transfers at the direction of the Citco Defendants and/or the Fletcher Defendants with actual intent to hinder, delay, or defraud the Soundview Debtors’ existing or future creditors. As set forth above, both the Citco and the Fletcher Defendants were determined to make themselves whole even when it was clear that other stakeholders of the Soundview Debtor would not be paid. Further, the Citco and Fletcher Defendants, as the parties controlling the Soundview Debtors, had sufficient inside financial information to know that payment of the Insider Transfers removed assets from the Soundview Debtors that otherwise would have been available to the Soundview Debtors’ creditors. In fact, the Citco and Fletcher Defendants knew that the Soundview Debtors were already insolvent in 2008, and accordingly they took steps to protect their interests by transferring the Soundview

Debtors' property to themselves regularly thereafter. These payments were made to hinder, delay, and defraud the Soundview Debtors' other creditors.

519. At all relevant times there has been at least one creditor who holds or held matured or unmatured unsecured claims against each of the Soundview Debtors allowable under section 502 of the Bankruptcy Code or not allowable only under section 502(e) of the Bankruptcy Code.

520. The Trustee is entitled to avoid the Two-Year Insider Transfers pursuant to section 548(a)(1)(A) of the Bankruptcy Code. The Trustee is entitled to recover the avoided transfers under section 550(a) of the Bankruptcy Code.

521. For the foregoing reasons, the Trustee is entitled to judgment on Plaintiffs' Seventeenth Cause of Action for avoidance and recovery of Two-Year Insider Transfers as intentional fraudulent transfers: (a) avoiding and preserving the Two-Year Insider Transfers; (b) directing that the Two-Year Insider Transfers be set aside; and (c) recovering the Insider Transfers, or the value thereof, from the Defendants for the benefit of the Soundview Debtors' estates, plus interest and costs.

EIGHTEENTH CAUSE OF ACTION

AVOIDANCE AND RECOVERY OF TWO-YEAR INSIDER TRANSFERS AS CONSTRUCTIVE FRAUDULENT TRANSFERS (Against Certain Defendants Identified on Exhibit 2 Pursuant to 11 U.S.C. §§ 548(a)(1)(B), 550 and 551)

522. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 521 of this Complaint as if fully set forth herein.

523. The Soundview Debtors transferred each of the Two-Year Insider Transfers to the Defendants on the dates and in the amounts specified on Exhibit 2. Each of the Two-Year Insider Transfers was made after September 24, 2011. Each of the Two-Year Insider Transfers was made on or within two years prior to the Petition Date.

524. Each of the Two-Year Insider Transfers constituted a transfer of an interest of the Soundview Debtors in property within the meaning of sections 101(54) and 548(a) of the Bankruptcy Code.

525. Upon information and belief, the Soundview Debtors were insolvent at the time they made each of the Insider Transfers. As set forth above, the Soundview Funds' insolvency arose from financial deterioration after, and as a result of, the Richcourt Acquisition. Soon after the Richcourt Acquisition, the Soundview Funds were unable to renew their credit lines, which had been in place to provide liquidity for redemptions and terminated in September 2008. The Soundview Funds' insolvency during 2008 and thereafter is further shown by the fact that they were unable to meet their obligations, including redemption requests, as they came due beginning in or around November 2008. This insolvency was not remedied by the creation in March 2009 of the Designated Funds, which were intended to be receptacles for illiquid and likely over-valued assets, but which were insolvent and unable to satisfy their own obligations, including redemption requests, from the moment of their creation.

526. In addition or in the alternative, at the time the Soundview Debtors made each of the Insider Transfers, the Soundview Debtor which was the transferor of each Insider Transfer was engaged or was about to engage in business or a transaction for which the property remaining in its hands after the Insider Transfer was an unreasonably small amount of capital.

527. In addition or in the alternative, at the time the Soundview Debtors made each of the Insider Transfers, the Soundview Debtor which was the transferor had incurred, was intending to incur, or believed that it would incur debts beyond its ability to pay as the debts matured.

528. At all relevant times there has been at least one creditor who holds or held matured or unmatured unsecured claims against each of the Soundview Debtors allowable under section 502 of the Bankruptcy Code or not allowable only under section 502(e) of the Bankruptcy Code.

529. The Trustee is entitled to avoid the Two-Year Insider Transfers pursuant to section 548(a)(1)(B) of the Bankruptcy Code. The Trustee is entitled to recover the avoided transfers under section 550(a) of the Bankruptcy Code.

530. For the foregoing reasons, The Trustee is entitled to judgment on Plaintiffs' Eighteenth Cause of Action for avoidance and recovery of Two-Year Insider Transfers as constructive fraudulent transfers: (a) avoiding and preserving the Two-Year Insider Transfers; (b) directing that the Two-Year Insider Transfers be set aside; and (c) recovering the Insider Transfers, or the value thereof, from the Defendants for the benefit of the Soundview Debtors' estates, plus interest and costs.

NINETEENTH CAUSE OF ACTION

AVOIDANCE AND RECOVERY OF PREFERENTIAL TRANSFERS (Against the Fletcher Defendants and SCM Pursuant to 11 U.S.C. §§ 547, 550 and 551)

531. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 530 of this Complaint as if fully set forth herein.

532. The Insider Transfers set forth on Exhibit 2 made after September 24, 2012 (the “**Preferential Transfers**”), were made during the 1-year period prior to the Petition Date and are considered preferential transfers to “insiders” under section 547(b)(4) of the Bankruptcy Code.

533. At the time of each of the Preferential Transfers, the Fletcher Defendants and SCM were creditors of the Soundview Fund to which each Preferential Transfer was made within the meaning of section 101(10) of the Bankruptcy Code.

534. At the time of each of the Preferential Transfers, the Fletcher Defendants and SCM were “insiders” within the meaning of section 101(31) of the Bankruptcy Code.

535. Each of the Preferential Transfers constitutes a transfer of an interest of the Soundview Debtors in property within the meaning of section 101(54) of the Bankruptcy Code.

536. Each of the Preferential Transfers was to or for the benefit of the Defendant identified as the transferee on Exhibit 2.

537. Each of the Preferential Transfers was made for or on account of an antecedent debt owed by the Soundview Debtors before the transfer was made.

538. Each of the Preferential Transfers was made during the 1-year preference period for insider preferences specified in section 547(b)(4) of the Bankruptcy Code.

539. Each of the Preferential Transfers enabled the Fletcher Defendants and SCM to receive more than they would receive (i) under chapter 7 of the Bankruptcy Code; (ii) if the transfers had not been made; and (iii) if the Fletcher Defendants and SCM received payment of

the debt for which each Preferential Transfer was made to the extent provided by the provisions of the Bankruptcy Code.

540. Each of the Preferential Transfers constitutes a preferential transfer avoidable by the Trustee pursuant to section 547(b) of the Bankruptcy Code and recoverable from the Fletcher Defendants and SCM as initial transferees or the persons or entities for whose benefit the transfers were made pursuant to section 550(a) of the Bankruptcy Code.

541. For the foregoing reasons, pursuant to sections 547(b), 550(a), and 551 of the Bankruptcy Code, the Trustee is entitled to a judgment on Plaintiffs' Nineteenth Cause of Action for avoidance and recovery of Preferential Transfers: (a) avoiding and preserving the Preferential Transfers; (b) directing that the Preferential Transfers be set aside; and (c) recovering the Preferential Transfers, or the value thereof, from the Fletcher Defendants and SCM for the benefit of the Soundview Debtors' estates, plus pre-judgment interest.

TWENTIETH CAUSE OF ACTION

DISALLOWANCE OF CLAIMS (Against All Defendants Asserting Claims Pursuant to 11 U.S.C. § 502(d))

542. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 541 of this Complaint as if fully set forth herein.

543. Pursuant to section 502(d) of the Bankruptcy Code, the Court shall disallow any claim of any entity from which property is recoverable under section 542, 543, 550 or 553 of the Bankruptcy Code or that is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549 or 724(a) of the Bankruptcy Code, unless such entity or transferee has paid

the amount, or turned over any such property, for which such entity or transferee is liable under section 522(i), 542, 543, 550 or 553 of this title.

544. Several Defendants have filed proofs of claim or have otherwise asserted claims against the Soundview Debtors, including Defendants Fletcher, Ladner, Sanders and SCM. Also, as set forth above, each of those Defendants has property recoverable under section 542, 543, 550 or 553 of the Bankruptcy Code or is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549 or 724(a) of the Bankruptcy Code.

545. Any claim of Fletcher, Ladner, Sanders and SCM, and any claim of any other Defendant who asserts claims against the Soundview Debtors, should be disallowed until the Defendant has paid the Soundview Debtors the amount, or turned over any property, for which he is liable, or it is liable, under section 522(i), 542, 543, 550 or 553 of the Bankruptcy Code.

546. For the foregoing reasons, the Trustee is entitled to an order and judgment on Plaintiffs' Twentieth Cause of Action disallowing the claims of Fletcher, Ladner, Sanders, SCM and any other Defendants who assert claims against the Soundview Debtors but who have not turned over to the Trustee the property transferred, or paid the Trustee the value of such property, for which it is liable under Bankruptcy Code section 550.

TWENTY-FIRST CAUSE OF ACTION

SUBORDINATION OF CLAIMS (Against All Defendants Asserting Claims Pursuant to 11 U.S.C. § 510(c))

547. Plaintiffs repeat and reallege the allegations in paragraphs 1 through 546 of this Complaint as if fully set forth herein.

548. Pursuant to section 510(c) of the Bankruptcy Code, the Court may, under principles of equitable subordination, subordinate for purposes of distribution all or part of an allowed claim to all or part of another allowed claim or all or part of an allowed interest to all or part of another allowed interest.

549. Several Defendants have filed proofs of claim or have otherwise asserted claims against the Soundview Debtors, including Defendants Fletcher, Ladner, Sanders and SCM. Also, as set forth above, each of those Defendants has inequitably and outrageously injured the Soundview Debtors by taking the Soundview Debtors' property for their own purposes, or by aiding and abetting others' conduct in taking the Soundview Debtors' property for their own purposes, thereby injuring the Soundview Debtors and causing them millions of dollars in losses.

550. Any claim of Fletcher, Ladner, Sanders and SCM, and any claim of any other Defendant who asserts claims against the Soundview Debtors, should be equitably subordinated, in equity and good conscience, to the claims of every other unsecured creditor of the Soundview Debtors.

551. Equitable subordination as requested herein is fully consistent with the provisions and purposes of the Bankruptcy Code.

552. For the foregoing reasons, the Trustee is entitled to an order and judgment on Plaintiffs' Twenty-First Cause of Action equitably subordinating the claims of Fletcher, Ladner, Sanders, SCM and any other Defendants who assert claims against the Soundview Debtors but who have engaged in inequitable conduct with respect to the Soundview Debtors as set forth above.

RELIEF REQUESTED

WHEREFORE, Plaintiffs respectfully request that this Court enter judgment and grant the following relief against the Defendants:

1. Judgment against Defendants on the First through Twenty-First Causes of Action in an amount to be determined at trial;
2. Damages, including exemplary damages, in an amount to be determined at trial;
3. Equitable disgorgement of fees, salaries and other benefits, in an amount to be determined at trial;
4. Turnover of the Citco Payments, Insider Payments and Richcourt Funds' books and records as specified herein;
5. An accounting of the Citco Payments, Insider Payments and Richcourt Funds' books and records as specified herein;
6. Avoidance and recovery of the Insider Transfers, the Additional Citco Intentional Transfers, the Two-Year Insider Transfers and Preferential Transfers;
7. Reasonable costs and expenses incurred in this action, including fees for attorneys, accountants and experts;
8. An award of prejudgment interest and/or opportunity cost damages in favor of Plaintiffs; and
9. Any other and further relief that the Court deems just and proper.

Dated: September 23, 2015
New York, New York

Respectfully submitted,

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*Special Litigation Counsel for Plaintiffs the Chapter
11 Trustee of the Soundview Debtors and the Joint
Liquidators of the Richcourt British Virgin Islands
Funds*

EXHIBIT 1

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	10/2/2007	CITCO GLOBAL CUSTODY NV	EUR	30,658.25	\$ 43,393.69
Soundview Star Ltd.	10/2/2007	CITCO GLOBAL CUSTODY NV	USD	20,391.29	\$ 20,391.29
Soundview Premium Ltd.	10/2/2007	CITCO GLOBAL CUSTODY NV	USD	13,681.19	\$ 13,681.19
Soundview Premium Ltd.	10/2/2007	CITCO GLOBAL CUSTODY NV	EUR	8,582.39	\$ 12,147.51
Soundview Premium Ltd.	10/2/2007	CITCO GLOBAL CUSTODY NV	USD	6,997.95	\$ 6,997.95
Soundview Elite Ltd.	10/2/2007	CITCO GLOBAL CUSTODY NV	EUR	1,769.09	\$ 2,503.97
Soundview Star Ltd.	10/2/2007	CITCO GLOBAL CUSTODY NV	EUR	1,581.23	\$ 2,238.07
Soundview Premium Ltd.	10/2/2007	CITCO GLOBAL CUSTODY NV	EUR	1,230.21	\$ 1,741.24
Soundview Premium Ltd.	10/9/2007	CITCO GLOBAL CUSTODY NV	EUR	411,459.15	\$ 580,404.28
Soundview Elite Ltd.	10/9/2007	CITCO GLOBAL CUSTODY NV	EUR	246,801.85	\$ 348,138.69
Soundview Elite Ltd.	10/9/2007	CITCO GLOBAL CUSTODY NV	EUR	222,349.19	\$ 313,645.77
Soundview Elite Ltd.	10/9/2007	CITCO GLOBAL CUSTODY NV	EUR	20,764.76	\$ 29,290.77
Soundview Star Ltd.	10/11/2007	CITCO EPHEsus B.V.	USD	35,383.13	\$ 35,383.13
Soundview Premium Ltd.	10/11/2007	CITCO EPHEsus B.V.	USD	35,019.69	\$ 35,019.69
Soundview Elite Ltd.	10/11/2007	CITCO EPHEsus B.V.	USD	29,304.10	\$ 29,304.10
Soundview Elite Ltd.	10/29/2007	CITCO GLOBAL CUSTODY NV	EUR	34,342.00	\$ 49,538.34
Soundview Star Ltd.	10/29/2007	CITCO GLOBAL CUSTODY NV	USD	32,452.30	\$ 32,452.30
Soundview Elite Ltd.	10/29/2007	CITCO GLOBAL CUSTODY NV	EUR	30,939.46	\$ 44,630.17
Soundview Star Ltd.	10/29/2007	CITCO GLOBAL CUSTODY NV	EUR	17,534.84	\$ 25,294.01
Soundview Star Ltd.	10/29/2007	CITCO GLOBAL CUSTODY NV	USD	10,914.28	\$ 10,914.28
Soundview Star Ltd.	10/29/2007	CITCO GLOBAL CUSTODY NV	EUR	3,142.48	\$ 4,533.03
Soundview Elite Ltd.	10/29/2007	CITCO GLOBAL CUSTODY NV	EUR	2,889.37	\$ 4,167.92
Soundview Elite Ltd.	10/30/2007	CITCO GLOBAL CUSTODY NV	USD	5,600,000.00	\$ 5,600,000.00
Soundview Premium Ltd.	11/7/2007	CITCO GLOBAL CUSTODY NV	EUR	55,494.80	\$ 81,227.74
Soundview Premium Ltd.	11/7/2007	CITCO GLOBAL CUSTODY NV	EUR	54,398.78	\$ 79,623.49
Soundview Premium Ltd.	11/7/2007	CITCO GLOBAL CUSTODY NV	EUR	51,038.57	\$ 74,705.15
Soundview Star Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	USD	3,300,000.00	\$ 3,300,000.00
Soundview Elite Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	USD	3,300,000.00	\$ 3,300,000.00
Soundview Elite Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	USD	3,300,000.00	\$ 3,300,000.00
Soundview Premium Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	USD	2,969,998.69	\$ 2,969,998.69
Soundview Elite Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	143,952.00	\$ 211,292.75
Soundview Star Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	136,279.00	\$ 200,030.32
Soundview Elite Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	65,521.00	\$ 96,171.72
Soundview Elite Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	60,354.00	\$ 88,587.60
Soundview Star Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	58,215.00	\$ 85,447.98
Soundview Elite Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	45,782.00	\$ 67,198.82
Soundview Star Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	37,230.00	\$ 54,646.19
Soundview Elite Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	33,300.00	\$ 48,877.74
Soundview Premium Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	30,432.25	\$ 44,668.46
Soundview Premium Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	29,608.89	\$ 43,459.93
Soundview Star Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	17,456.00	\$ 25,621.92
Soundview Elite Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	USD	13,704.00	\$ 13,704.00
Soundview Star Ltd.	11/9/2007	CFS CORPORATE MANAGEMENT LTD	USD	10,067.00	\$ 10,067.00
Soundview Star Ltd.	11/9/2007	CITCO GLOBAL CUSTODY NV	EUR	4,401.00	\$ 6,459.79
Soundview Star Ltd.	11/12/2007	CITCO GLOBAL CUSTODY NV	EUR	136,279.00	\$ 198,027.01
Soundview Star Ltd.	11/19/2007	CITCO EPHEsus B.V.	USD	37,366.61	\$ 37,366.61
Soundview Premium Ltd.	11/19/2007	CITCO EPHEsus B.V.	USD	33,655.28	\$ 33,655.28

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	11/19/2007	CITCO EPHEUS B.V.	USD	32,691.19	\$ 32,691.19
Soundview Premium Ltd.	11/28/2007	CITCO GLOBAL CUSTODY NV	USD	470,036.84	\$ 470,036.84
Soundview Star Ltd.	11/28/2007	CITCO GLOBAL CUSTODY NV	USD	136,608.18	\$ 136,608.18
Soundview Star Ltd.	11/28/2007	CITCO GLOBAL CUSTODY NV	EUR	17,130.11	\$ 25,422.80
Soundview Star Ltd.	11/28/2007	CITCO GLOBAL CUSTODY NV	EUR	13,721.00	\$ 20,363.34
Soundview Star Ltd.	11/28/2007	CITCO GLOBAL CUSTODY NV	EUR	7,317.22	\$ 10,859.49
Soundview Premium Ltd.	11/28/2007	CITCO GLOBAL CUSTODY NV	EUR	4,766.22	\$ 7,073.55
Soundview Star Ltd.	11/28/2007	CITCO GLOBAL CUSTODY NV	EUR	4,680.30	\$ 6,946.03
Soundview Premium Ltd.	11/28/2007	CITCO GLOBAL CUSTODY NV	EUR	4,637.27	\$ 6,882.17
Soundview Star Ltd.	11/28/2007	CITCO GLOBAL CUSTODY NV	EUR	2,193.85	\$ 3,255.89
Soundview Elite Ltd.	12/4/2007	CITCO GLOBAL CUSTODY NV	USD	204,139.37	\$ 204,139.37
Soundview Elite Ltd.	12/4/2007	CITCO GLOBAL CUSTODY NV	USD	120,306.64	\$ 120,306.64
Soundview Elite Ltd.	12/4/2007	CITCO GLOBAL CUSTODY NV	USD	120,306.64	\$ 120,306.64
Soundview Elite Ltd.	12/4/2007	CITCO GLOBAL CUSTODY NV	EUR	18,197.87	\$ 26,856.42
Soundview Elite Ltd.	12/4/2007	CITCO GLOBAL CUSTODY NV	EUR	8,282.61	\$ 12,223.48
Soundview Elite Ltd.	12/4/2007	CITCO GLOBAL CUSTODY NV	EUR	7,629.60	\$ 11,259.76
Soundview Elite Ltd.	12/4/2007	CITCO GLOBAL CUSTODY NV	EUR	5,787.70	\$ 8,541.49
Soundview Elite Ltd.	12/4/2007	CITCO GLOBAL CUSTODY NV	EUR	3,700.00	\$ 5,460.46
Soundview Elite Ltd.	12/4/2007	CITCO GLOBAL CUSTODY NV	USD	1,768.30	\$ 1,768.30
Soundview Premium Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	USD	2,865,641.58	\$ 2,865,641.58
Soundview Premium Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	EUR	504,330.17	\$ 741,667.95
Soundview Elite Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	EUR	367,606.45	\$ 540,602.05
Soundview Premium Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	EUR	284,066.64	\$ 417,748.40
Soundview Star Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	EUR	99,341.70	\$ 146,091.90
Soundview Elite Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	EUR	90,000.00	\$ 132,354.00
Soundview Star Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	EUR	58,849.03	\$ 86,543.38
Soundview Star Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	EUR	42,617.37	\$ 62,673.10
Soundview Premium Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	EUR	41,014.85	\$ 60,316.44
Soundview Elite Ltd.	12/12/2007	CITCO GLOBAL CUSTODY NV	EUR	27,000.00	\$ 39,706.20
Soundview Star Ltd.	12/13/2007	CITCO EPHEUS B.V.	USD	39,335.02	\$ 39,335.02
Soundview Premium Ltd.	12/13/2007	CITCO EPHEUS B.V.	USD	35,718.07	\$ 35,718.07
Soundview Elite Ltd.	12/13/2007	CITCO EPHEUS B.V.	USD	32,292.22	\$ 32,292.22
Soundview Premium Ltd.	12/27/2007	CITCO GLOBAL CUSTODY NV	EUR	66,420.13	\$ 97,146.08
Soundview Premium Ltd.	12/27/2007	CITCO GLOBAL CUSTODY NV	EUR	38,036.96	\$ 55,632.86
Soundview Elite Ltd.	12/27/2007	CITCO GLOBAL CUSTODY NV	EUR	35,672.65	\$ 52,174.82
Soundview Star Ltd.	12/27/2007	CITCO GLOBAL CUSTODY NV	EUR	11,089.44	\$ 16,219.41
Soundview Elite Ltd.	12/27/2007	CITCO GLOBAL CUSTODY NV	EUR	10,000.00	\$ 14,626.00
Soundview Star Ltd.	12/27/2007	CITCO GLOBAL CUSTODY NV	EUR	6,569.27	\$ 9,608.21
Soundview Premium Ltd.	12/27/2007	CITCO GLOBAL CUSTODY NV	EUR	5,491.95	\$ 8,032.53
Soundview Star Ltd.	12/27/2007	CITCO GLOBAL CUSTODY NV	EUR	4,757.34	\$ 6,958.09
Soundview Elite Ltd.	12/27/2007	CITCO GLOBAL CUSTODY NV	EUR	3,000.00	\$ 4,387.80
Soundview Premium Ltd.	12/28/2007	CITCO GLOBAL CUSTODY NV	USD	380,472.20	\$ 380,472.20
Soundview Elite Ltd.	1/9/2008	CITCO GLOBAL CUSTODY NV	EUR	3,022,767.88	\$ 4,431,075.44
Soundview Elite Ltd.	1/9/2008	CITCO GLOBAL CUSTODY NV	EUR	1,316,902.55	\$ 1,930,447.45
Soundview Star Ltd.	1/9/2008	CITCO GLOBAL CUSTODY NV	EUR	100,000.00	\$ 146,590.00
Soundview Elite Ltd.	1/9/2008	CITCO GLOBAL CUSTODY NV	USD	55,332.36	\$ 55,332.36
Soundview Star Ltd.	1/11/2008	CITCO EPHEUS B.V.	USD	50,053.51	\$ 50,053.51

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	1/11/2008	CITCO EPHEUSUS B.V.	USD	44,981.60	\$ 44,981.60
Soundview Premium Ltd.	1/11/2008	CITCO EPHEUSUS B.V.	USD	35,751.77	\$ 35,751.77
Soundview Elite Ltd.	2/1/2008	CITCO GLOBAL CUSTODY NV	EUR	372,282.10	\$ 551,051.96
Soundview Elite Ltd.	2/1/2008	CITCO GLOBAL CUSTODY NV	EUR	162,188.85	\$ 240,071.94
Soundview Elite Ltd.	2/1/2008	CITCO GLOBAL CUSTODY NV	USD	6,861.24	\$ 6,861.24
Soundview Premium Ltd.	2/11/2008	CFS CORPORATE MANAGEMENT LTD	USD	2,400,000.00	\$ 2,400,000.00
Soundview Elite Ltd.	2/12/2008	CITCO GLOBAL CUSTODY NV	EUR	5,880.66	\$ 8,576.35
Soundview Star Ltd.	2/13/2008	CITCO GLOBAL CUSTODY NV	EUR	922.85	\$ 1,344.87
Soundview Star Ltd.	3/6/2008	Citco Fund Services Cayman Islands	USD	38,955.53	\$ 38,955.53
Soundview Elite Ltd.	3/6/2008	Citco Fund Services Cayman Islands	USD	30,905.69	\$ 30,905.69
Soundview Star Ltd.	3/10/2008	CITCO GLOBAL CUSTODY NV	EUR	186,493.59	\$ 286,155.76
Soundview Star Ltd.	3/10/2008	CITCO GLOBAL CUSTODY NV	EUR	107,295.98	\$ 164,634.95
Soundview Star Ltd.	3/10/2008	CITCO GLOBAL CUSTODY NV	EUR	83,300.47	\$ 127,816.24
Soundview Premium Ltd.	3/10/2008	CITCO GLOBAL CUSTODY NV	EUR	54,198.90	\$ 83,162.79
Soundview Star Ltd.	3/10/2008	CITCO GLOBAL CUSTODY NV	EUR	47,555.87	\$ 72,969.73
Soundview Premium Ltd.	3/10/2008	CITCO GLOBAL CUSTODY NV	EUR	36,092.57	\$ 55,380.44
Soundview Star Ltd.	3/10/2008	CITCO GLOBAL CUSTODY NV	EUR	34,028.86	\$ 52,213.88
Soundview Premium Ltd.	3/10/2008	CITCO GLOBAL CUSTODY NV	EUR	29,487.40	\$ 45,245.47
Soundview Premium Ltd.	3/10/2008	CITCO GLOBAL CUSTODY NV	EUR	27,099.45	\$ 41,581.40
Soundview Premium Ltd.	3/10/2008	CITCO BNP PARIBAS SUISSE	EUR	9,521.75	\$ 14,610.17
Soundview Premium Ltd.	3/31/2008	CITCO GLOBAL CUSTODY NV	USD	300,000.00	\$ 300,000.00
Soundview Star Ltd.	4/1/2008	CITCO GLOBAL CUSTODY NV	EUR	22,529.91	\$ 35,178.20
Soundview Star Ltd.	4/1/2008	CITCO GLOBAL CUSTODY NV	EUR	12,962.21	\$ 20,239.19
Soundview Star Ltd.	4/1/2008	CITCO GLOBAL CUSTODY NV	EUR	10,063.36	\$ 15,712.93
Soundview Star Ltd.	4/1/2008	CITCO GLOBAL CUSTODY NV	EUR	5,745.12	\$ 8,970.43
Soundview Star Ltd.	4/1/2008	CITCO GLOBAL CUSTODY NV	EUR	4,110.96	\$ 6,418.85
Soundview Premium Ltd.	4/2/2008	CITCO GLOBAL CUSTODY NV	EUR	6,997.10	\$ 10,975.65
Soundview Premium Ltd.	4/2/2008	CITCO GLOBAL CUSTODY NV	EUR	4,642.09	\$ 7,281.58
Soundview Premium Ltd.	4/2/2008	CITCO GLOBAL CUSTODY NV	EUR	3,792.55	\$ 5,948.99
Soundview Premium Ltd.	4/2/2008	CITCO GLOBAL CUSTODY NV	EUR	3,498.55	\$ 5,487.83
Soundview Premium Ltd.	4/2/2008	CITCO BNP PARIBAS SUISSE	EUR	1,224.65	\$ 1,920.99
Soundview Premium Ltd.	4/7/2008	Citco Fund Services Cayman Islands	USD	88,011.38	\$ 88,011.38
Soundview Star Ltd.	4/7/2008	Citco Fund Services Cayman Islands	USD	52,648.97	\$ 52,648.97
Soundview Elite Ltd.	4/7/2008	Citco Fund Services Cayman Islands	USD	40,313.20	\$ 40,313.20
Soundview Premium Ltd.	4/7/2008	Citco BVI Ltd	USD	20,400.00	\$ 20,400.00
Soundview Elite Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	USD	1,272,088.82	\$ 1,272,088.82
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	951,906.08	\$ 1,506,962.52
Soundview Elite Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	582,312.06	\$ 921,858.22
Soundview Elite Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	USD	389,363.95	\$ 389,363.95
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	371,037.22	\$ 587,389.02
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	247,394.70	\$ 391,650.55
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	USD	237,003.53	\$ 237,003.53
Soundview Premium Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	191,932.13	\$ 303,847.76
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	USD	179,883.00	\$ 179,883.00
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	130,891.96	\$ 207,215.06
Soundview Elite Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	119,559.40	\$ 189,274.49
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	118,013.55	\$ 186,827.25

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	105,409.10	\$ 166,873.15
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	97,983.17	\$ 155,117.16
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	96,301.78	\$ 152,455.35
Soundview Elite Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	79,298.54	\$ 125,537.52
Soundview Elite Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	77,515.82	\$ 122,715.29
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	56,362.86	\$ 89,228.04
Soundview Premium Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	50,101.45	\$ 79,315.61
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	44,300.77	\$ 70,132.55
Soundview Premium Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	42,052.54	\$ 66,573.38
Soundview Star Ltd.	4/9/2008	CITCO GLOBAL CUSTODY NV	EUR	16,947.85	\$ 26,830.14
Soundview Star Ltd.	4/17/2008	Citco Fund Services Cayman Islands	USD	42,699.29	\$ 42,699.29
Soundview Premium Ltd.	4/17/2008	Citco Fund Services Cayman Islands	USD	39,787.67	\$ 39,787.67
Soundview Elite Ltd.	4/17/2008	Citco Fund Services Cayman Islands	USD	31,670.73	\$ 31,670.73
Soundview Premium Ltd.	5/5/2008	CITCO GLOBAL CUSTODY NV	EUR	16,261.23	\$ 25,198.40
Soundview Premium Ltd.	5/5/2008	CITCO GLOBAL CUSTODY NV	EUR	8,930.66	\$ 13,838.95
Soundview Premium Ltd.	5/5/2008	CITCO GLOBAL CUSTODY NV	EUR	4,244.79	\$ 6,577.73
Soundview Premium Ltd.	5/5/2008	CITCO GLOBAL CUSTODY NV	EUR	3,562.86	\$ 5,521.01
Soundview Elite Ltd.	5/9/2008	CITCO GLOBAL CUSTODY NV	EUR	281,598.12	\$ 435,970.21
Soundview Premium Ltd.	5/9/2008	CITCO GLOBAL CUSTODY NV	EUR	246,281.91	\$ 381,293.65
Soundview Star Ltd.	5/9/2008	CITCO GLOBAL CUSTODY NV	EUR	109,488.20	\$ 169,509.63
Soundview Premium Ltd.	5/9/2008	CITCO GLOBAL CUSTODY NV	USD	89,144.66	\$ 89,144.66
Soundview Premium Ltd.	5/9/2008	CITCO GLOBAL CUSTODY NV	EUR	29,602.16	\$ 45,830.06
Soundview Star Ltd.	5/9/2008	CITCO GLOBAL CUSTODY NV	EUR	23,559.18	\$ 36,474.32
Soundview Elite Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	USD	139,312.07	\$ 139,312.07
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	101,665.63	\$ 157,317.40
Soundview Elite Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	63,551.27	\$ 98,339.24
Soundview Elite Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	USD	42,640.97	\$ 42,640.97
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	39,627.58	\$ 61,319.72
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	26,422.29	\$ 40,885.85
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	USD	25,349.60	\$ 25,349.60
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	USD	19,240.52	\$ 19,240.52
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	13,979.54	\$ 21,631.94
Soundview Elite Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	13,048.25	\$ 20,190.86
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	12,604.10	\$ 19,503.58
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	10,464.81	\$ 16,193.25
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	10,285.24	\$ 15,915.38
Soundview Elite Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	8,654.33	\$ 13,391.71
Soundview Elite Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	8,459.77	\$ 13,090.65
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	6,019.68	\$ 9,314.85
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	4,731.42	\$ 7,321.40
Soundview Star Ltd.	5/13/2008	CITCO GLOBAL CUSTODY NV	EUR	1,810.06	\$ 2,800.89
Soundview Star Ltd.	5/15/2008	Citco Fund Services Cayman Islands	USD	41,298.33	\$ 41,298.33
Soundview Premium Ltd.	5/15/2008	Citco Fund Services Cayman Islands	USD	37,815.83	\$ 37,815.83
Soundview Elite Ltd.	5/15/2008	Citco Fund Services Cayman Islands	USD	30,556.96	\$ 30,556.96
Soundview Star Ltd.	5/28/2008	CITCO GLOBAL CUSTODY NV	EUR	11,857.19	\$ 18,542.27
Soundview Star Ltd.	5/28/2008	CITCO GLOBAL CUSTODY NV	EUR	2,551.38	\$ 3,989.85
Soundview Premium Ltd.	5/29/2008	CITCO GLOBAL CUSTODY NV	EUR	32,383.75	\$ 50,256.34

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	5/29/2008	CITCO GLOBAL CUSTODY NV	EUR	32,170.69	\$ 49,925.69
Soundview Premium Ltd.	5/29/2008	CITCO GLOBAL CUSTODY NV	USD	11,479.14	\$ 11,479.14
Soundview Premium Ltd.	6/3/2008	CITCO GLOBAL CUSTODY NV	EUR	3,852.33	\$ 5,949.92
Soundview Premium Ltd.	6/11/2008	CITCO GLOBAL CUSTODY NV	EUR	130,894.62	\$ 203,567.31
Soundview Elite Ltd.	6/11/2008	CITCO GLOBAL CUSTODY NV	EUR	78,614.58	\$ 122,261.39
Soundview Premium Ltd.	6/11/2008	CITCO GLOBAL CUSTODY NV	EUR	70,243.62	\$ 109,242.88
Soundview Premium Ltd.	6/11/2008	CITCO GLOBAL CUSTODY NV	EUR	40,480.66	\$ 62,955.52
Soundview Star Ltd.	6/11/2008	CITCO GLOBAL CUSTODY NV	EUR	18,869.63	\$ 29,346.05
Soundview Elite Ltd.	6/11/2008	CITCO GLOBAL CUSTODY NV	EUR	13,540.23	\$ 21,057.77
Soundview Star Ltd.	6/11/2008	CITCO GLOBAL CUSTODY NV	EUR	7,547.85	\$ 11,738.42
Soundview Star Ltd.	6/11/2008	CITCO GLOBAL CUSTODY NV	EUR	837.69	\$ 1,302.78
Soundview Premium Ltd.	6/12/2008	CITCO GLOBAL CUSTODY NV	EUR	9,000.00	\$ 13,895.10
Soundview Star Ltd.	6/18/2008	Citco Fund Services Cayman Islands	USD	41,521.17	\$ 41,521.17
Soundview Premium Ltd.	6/18/2008	Citco Fund Services Cayman Islands	USD	37,027.96	\$ 37,027.96
Soundview Elite Ltd.	6/18/2008	Citco Fund Services Cayman Islands	USD	30,273.21	\$ 30,273.21
Soundview Premium Ltd.	6/24/2008	CITCO GLOBAL CUSTODY NV	EUR	20,192.21	\$ 31,435.23
Soundview Premium Ltd.	6/24/2008	CITCO GLOBAL CUSTODY NV	EUR	10,848.40	\$ 16,888.79
Soundview Premium Ltd.	6/24/2008	CITCO GLOBAL CUSTODY NV	EUR	6,251.82	\$ 9,732.83
Soundview Star Ltd.	6/24/2008	CITCO GLOBAL CUSTODY NV	EUR	2,094.22	\$ 3,260.28
Soundview Elite Ltd.	6/27/2008	CITCO GLOBAL CUSTODY NV	EUR	8,657.73	\$ 13,674.02
Soundview Elite Ltd.	6/27/2008	CITCO GLOBAL CUSTODY NV	EUR	1,491.17	\$ 2,355.15
Soundview Elite Ltd.	7/2/2008	CFS CORPORATE MANAGEMENT LTD	USD	2,800,000.00	\$ 2,800,000.00
Soundview Premium Ltd.	7/9/2008	CITCO GLOBAL CUSTODY NV	CHF	2,201,170.03	\$ 2,141,078.09
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	USD	2,897,145.00	\$ 2,897,145.00
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	USD	1,942,068.68	\$ 1,942,068.68
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	1,907,676.30	\$ 3,011,839.34
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	USD	1,655,175.16	\$ 1,655,175.16
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	1,188,496.54	\$ 1,876,398.34
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	586,354.40	\$ 925,736.33
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	527,155.54	\$ 832,273.17
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	400,879.95	\$ 632,909.27
Soundview Elite Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	376,326.12	\$ 594,143.68
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	351,219.96	\$ 554,506.07
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	327,236.65	\$ 516,641.22
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	USD	230,633.79	\$ 230,633.79
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	USD	184,258.42	\$ 184,258.42
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	USD	176,460.71	\$ 176,460.71
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	151,313.08	\$ 238,893.09
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	USD	130,238.54	\$ 130,238.54
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	112,120.20	\$ 177,015.37
Soundview Elite Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	105,846.39	\$ 167,110.28
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	94,964.90	\$ 149,930.58
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	94,076.78	\$ 148,528.42
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	USD	78,643.54	\$ 78,643.54
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	74,734.59	\$ 117,990.97
Soundview Elite Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	66,686.75	\$ 105,285.04
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	USD	60,786.77	\$ 60,786.77

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	53,018.21	\$ 83,705.15
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	51,664.99	\$ 81,568.69
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	47,477.41	\$ 74,957.33
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	43,212.38	\$ 68,223.71
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	38,120.87	\$ 60,185.23
Soundview Star Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	36,376.35	\$ 57,430.98
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	25,922.19	\$ 40,925.95
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	22,424.04	\$ 35,403.07
Soundview Premium Ltd.	7/10/2008	CITCO GLOBAL CUSTODY NV	EUR	19,621.04	\$ 30,977.70
Soundview Star Ltd.	7/17/2008	Citco Fund Services Cayman Islands	USD	43,515.78	\$ 43,515.78
Soundview Premium Ltd.	7/17/2008	Citco Fund Services Cayman Islands	USD	38,637.91	\$ 38,637.91
Soundview Elite Ltd.	7/17/2008	Citco Fund Services Cayman Islands	USD	31,584.60	\$ 31,584.60
Soundview Star Ltd.	7/29/2008	CITCO GLOBAL CUSTODY NV	USD	206,774.62	\$ 206,774.62
Soundview Star Ltd.	7/29/2008	CITCO GLOBAL CUSTODY NV	USD	176,228.69	\$ 176,228.69
Soundview Star Ltd.	7/29/2008	CITCO GLOBAL CUSTODY NV	USD	18,788.01	\$ 18,788.01
Soundview Star Ltd.	7/29/2008	CITCO GLOBAL CUSTODY NV	USD	13,866.67	\$ 13,866.67
Soundview Star Ltd.	7/29/2008	CITCO GLOBAL CUSTODY NV	USD	8,373.28	\$ 8,373.28
Soundview Star Ltd.	7/29/2008	CITCO GLOBAL CUSTODY NV	USD	6,472.04	\$ 6,472.04
Soundview Star Ltd.	7/30/2008	CITCO GLOBAL CUSTODY NV	EUR	203,523.37	\$ 317,008.00
Soundview Star Ltd.	7/30/2008	CITCO GLOBAL CUSTODY NV	EUR	42,768.50	\$ 66,616.22
Soundview Star Ltd.	7/30/2008	CITCO GLOBAL CUSTODY NV	EUR	37,470.44	\$ 58,363.96
Soundview Star Ltd.	7/30/2008	CITCO GLOBAL CUSTODY NV	EUR	34,911.75	\$ 54,378.54
Soundview Star Ltd.	7/30/2008	CITCO GLOBAL CUSTODY NV	EUR	16,143.07	\$ 25,144.45
Soundview Star Ltd.	7/30/2008	CITCO GLOBAL CUSTODY NV	EUR	10,036.72	\$ 15,633.20
Soundview Star Ltd.	7/30/2008	CITCO GLOBAL CUSTODY NV	EUR	7,973.17	\$ 12,419.01
Soundview Star Ltd.	7/30/2008	CITCO GLOBAL CUSTODY NV	EUR	5,065.20	\$ 7,889.56
Soundview Star Ltd.	7/30/2008	CITCO GLOBAL CUSTODY NV	EUR	3,880.87	\$ 6,044.84
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	USD	338,680.00	\$ 338,680.00
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	139,178.51	\$ 217,160.23
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	68,685.93	\$ 107,170.66
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	61,732.39	\$ 96,321.05
Soundview Elite Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	41,706.66	\$ 65,074.90
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	USD	26,574.89	\$ 26,574.89
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	USD	21,540.05	\$ 21,540.05
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	13,129.80	\$ 20,486.43
Soundview Elite Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	11,731.07	\$ 18,303.99
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	10,962.52	\$ 17,104.82
Soundview Elite Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	7,390.97	\$ 11,532.13
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	6,050.21	\$ 9,440.14
Soundview Elite Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	5,876.07	\$ 9,168.43
Soundview Elite Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	USD	5,670.03	\$ 5,670.03
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	4,998.34	\$ 7,798.91
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	4,464.13	\$ 6,965.38
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	3,035.61	\$ 4,736.46
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	2,625.96	\$ 4,097.29
Soundview Premium Ltd.	7/31/2008	CITCO GLOBAL CUSTODY NV	EUR	2,297.71	\$ 3,585.12
Soundview Premium Ltd.	8/5/2008	CITCO GLOBAL CUSTODY NV	CHF	256,932.67	\$ 243,674.94

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	USD	379,861.92	\$ 379,861.92
Soundview Elite Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	266,677.20	\$ 408,682.81
Soundview Elite Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	102,537.38	\$ 157,138.53
Soundview Elite Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	77,416.39	\$ 118,640.62
Soundview Star Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	67,572.37	\$ 103,554.66
Soundview Elite Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	59,962.37	\$ 91,892.33
Soundview Star Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	48,723.11	\$ 74,668.17
Soundview Star Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	34,462.39	\$ 52,813.61
Soundview Premium Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	29,552.52	\$ 45,289.24
Soundview Star Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	9,587.65	\$ 14,693.07
Soundview Star Ltd.	8/7/2008	CITCO GLOBAL CUSTODY NV	EUR	4,830.05	\$ 7,402.05
Soundview Star Ltd.	8/27/2008	Citco Fund Services Cayman Islands	USD	40,839.06	\$ 40,839.06
Soundview Elite Ltd.	8/27/2008	Citco Fund Services Cayman Islands	USD	31,009.15	\$ 31,009.15
Soundview Elite Ltd.	8/28/2008	CITCO GLOBAL CUSTODY NV	EUR	29,724.80	\$ 43,713.29
Soundview Elite Ltd.	8/28/2008	CITCO GLOBAL CUSTODY NV	EUR	11,429.19	\$ 16,807.77
Soundview Elite Ltd.	8/28/2008	CITCO GLOBAL CUSTODY NV	EUR	8,629.11	\$ 12,689.97
Soundview Elite Ltd.	8/28/2008	CITCO GLOBAL CUSTODY NV	EUR	6,683.62	\$ 9,828.93
Soundview Premium Ltd.	8/29/2008	Citco Fund Services Cayman Islands	USD	36,268.86	\$ 36,268.86
Soundview Star Ltd.	8/29/2008	CITCO GLOBAL CUSTODY NV	EUR	7,797.92	\$ 11,441.89
Soundview Star Ltd.	8/29/2008	CITCO GLOBAL CUSTODY NV	EUR	5,622.69	\$ 8,250.17
Soundview Star Ltd.	8/29/2008	CITCO GLOBAL CUSTODY NV	EUR	3,976.37	\$ 5,834.53
Soundview Star Ltd.	8/29/2008	CITCO GLOBAL CUSTODY NV	USD	1,172.88	\$ 1,172.88
Soundview Star Ltd.	8/29/2008	CITCO GLOBAL CUSTODY NV	EUR	1,106.42	\$ 1,623.45
Soundview Star Ltd.	8/29/2008	CITCO GLOBAL CUSTODY NV	EUR	557.39	\$ 817.86
Soundview Premium Ltd.	9/2/2008	CITCO GLOBAL CUSTODY NV	EUR	3,216.61	\$ 4,670.52
Soundview Star Ltd.	9/10/2008	CITCO GLOBAL CUSTODY NV	EUR	346,902.93	\$ 485,594.72
Soundview Star Ltd.	9/10/2008	CITCO GLOBAL CUSTODY NV	EUR	222,472.44	\$ 311,416.92
Soundview Premium Ltd.	9/10/2008	CITCO GLOBAL CUSTODY NV	EUR	196,706.43	\$ 275,349.66
Soundview Star Ltd.	9/10/2008	CITCO GLOBAL CUSTODY NV	EUR	96,462.94	\$ 135,028.82
Soundview Elite Ltd.	9/10/2008	CITCO GLOBAL CUSTODY NV	EUR	51,432.27	\$ 71,994.89
Soundview Star Ltd.	9/10/2008	CITCO GLOBAL CUSTODY NV	EUR	39,008.64	\$ 54,604.29
Soundview Elite Ltd.	9/10/2008	CITCO GLOBAL CUSTODY NV	EUR	36,811.19	\$ 51,528.30
Soundview Star Ltd.	9/10/2008	CITCO GLOBAL CUSTODY NV	EUR	25,730.63	\$ 36,017.74
Soundview Star Ltd.	9/10/2008	CITCO GLOBAL CUSTODY NV	EUR	11,722.93	\$ 16,409.76
Soundview Star Ltd.	9/17/2008	Citco Fund Services Cayman Islands	USD	38,901.97	\$ 38,901.97
Soundview Premium Ltd.	9/17/2008	Citco Fund Services Cayman Islands	USD	33,660.01	\$ 33,660.01
Soundview Elite Ltd.	9/17/2008	Citco Fund Services Cayman Islands	USD	29,913.90	\$ 29,913.90
Soundview Star Ltd.	10/2/2008	CITCO GLOBAL CUSTODY NV	EUR	38,637.57	\$ 53,393.26
Soundview Star Ltd.	10/2/2008	CITCO GLOBAL CUSTODY NV	EUR	24,778.67	\$ 34,241.64
Soundview Star Ltd.	10/2/2008	CITCO GLOBAL CUSTODY NV	EUR	10,743.91	\$ 14,847.01
Soundview Star Ltd.	10/2/2008	CITCO GLOBAL CUSTODY NV	EUR	4,344.72	\$ 6,003.97
Soundview Star Ltd.	10/2/2008	CITCO GLOBAL CUSTODY NV	EUR	2,865.84	\$ 3,960.30
Soundview Star Ltd.	10/2/2008	CITCO GLOBAL CUSTODY NV	EUR	1,305.68	\$ 1,804.32
Soundview Premium Ltd.	10/7/2008	CITCO GLOBAL CUSTODY NV	EUR	21,858.12	\$ 29,700.81
Soundview Elite Ltd.	10/7/2008	CITCO GLOBAL CUSTODY NV	EUR	5,491.60	\$ 7,461.99
Soundview Elite Ltd.	10/7/2008	CITCO GLOBAL CUSTODY NV	EUR	3,930.45	\$ 5,340.70
Soundview Premium Ltd.	10/7/2008	CITCO GLOBAL CUSTODY NV	USD	1,283.25	\$ 1,283.25

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	10/15/2008	Citco Fund Services Cayman Islands	USD	37,148.11	\$ 37,148.11
Soundview Premium Ltd.	10/15/2008	Citco Fund Services Cayman Islands	USD	32,819.42	\$ 32,819.42
Soundview Elite Ltd.	10/15/2008	Citco Fund Services Cayman Islands	USD	29,056.66	\$ 29,056.66
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	USD	480,164.73	\$ 480,164.73
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	EUR	472,121.98	\$ 635,287.34
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	EUR	268,369.65	\$ 361,118.20
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	EUR	241,661.25	\$ 325,179.38
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	EUR	210,148.66	\$ 282,776.04
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	USD	114,695.04	\$ 114,695.04
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	EUR	103,527.68	\$ 139,306.85
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	EUR	89,250.33	\$ 120,095.24
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	EUR	62,628.93	\$ 84,273.49
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	USD	46,960.33	\$ 46,960.33
Soundview Premium Ltd.	10/16/2008	CITCO GLOBAL CUSTODY NV	EUR	14,548.01	\$ 19,575.80
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	USD	798,056.06	\$ 798,056.06
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	USD	767,373.50	\$ 767,373.50
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	722,762.19	\$ 969,224.10
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	USD	610,310.35	\$ 610,310.35
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	526,385.03	\$ 705,882.33
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	510,862.05	\$ 685,066.01
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	415,695.16	\$ 557,447.21
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	298,100.13	\$ 399,752.27
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	198,733.42	\$ 266,501.52
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	USD	191,279.05	\$ 191,279.05
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	169,007.40	\$ 226,638.92
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	131,590.80	\$ 176,463.26
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	USD	113,978.70	\$ 113,978.70
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	USD	88,903.39	\$ 88,903.39
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	86,516.34	\$ 116,018.41
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	USD	79,807.89	\$ 79,807.89
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	USD	60,933.01	\$ 60,933.01
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	59,452.03	\$ 79,725.17
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	58,219.36	\$ 78,072.16
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	CHF	53,765.68	\$ 47,308.42
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	31,831.38	\$ 42,685.88
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	27,271.58	\$ 36,571.19
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	25,886.18	\$ 34,713.37
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	24,140.80	\$ 32,372.81
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	16,013.87	\$ 21,474.60
Soundview Star Ltd.	10/17/2008	CITCO GLOBAL CUSTODY NV	EUR	3,272.59	\$ 4,388.54
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	350,881.20	\$ 447,303.35
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	132,408.00	\$ 168,793.72
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	93,572.73	\$ 119,286.52
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	81,364.75	\$ 81,364.75
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	47,000.00	\$ 59,915.60
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	34,478.43	\$ 34,478.43
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	25,500.76	\$ 25,500.76

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	24,203.74	\$ 24,203.74
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	15,195.30	\$ 15,195.30
Soundview Premium Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	13,284.09	\$ 13,284.09
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	11,903.48	\$ 15,174.56
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	11,852.33	\$ 11,852.33
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	10,639.74	\$ 10,639.74
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	8,123.41	\$ 8,123.41
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	CHF	7,202.72	\$ 6,110.07
Soundview Premium Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	5,438.99	\$ 5,438.99
Soundview Premium Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	1,035.70	\$ 1,035.70
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	94,373.06	\$ 118,173.95
Soundview Elite Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	USD	92,535.83	\$ 92,535.83
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	USD	87,185.24	\$ 87,185.24
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	68,731.55	\$ 86,065.65
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	66,704.67	\$ 83,527.59
Soundview Star Ltd.	11/11/2008	Yves Bloch	USD	65,644.88	\$ 65,644.88
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	54,278.47	\$ 67,967.50
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	52,493.26	\$ 65,732.06
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	48,733.10	\$ 61,023.59
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	38,923.76	\$ 48,740.33
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	27,703.31	\$ 34,690.08
Soundview Elite Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	26,633.75	\$ 33,350.78
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	25,949.17	\$ 32,493.55
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	24,946.25	\$ 31,237.69
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	23,671.01	\$ 29,640.84
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	22,067.77	\$ 27,633.26
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	USD	19,056.75	\$ 19,056.75
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	17,182.18	\$ 21,515.53
Soundview Elite Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	16,677.74	\$ 20,883.87
Soundview Elite Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	11,509.83	\$ 14,412.61
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	11,296.68	\$ 14,145.70
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	10,686.97	\$ 13,382.22
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	9,213.15	\$ 11,536.71
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	7,762.82	\$ 9,720.60
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	7,601.86	\$ 9,519.05
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	6,465.07	\$ 8,095.56
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	4,156.31	\$ 5,204.53
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	3,560.92	\$ 4,458.98
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	3,380.03	\$ 4,232.47
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	3,152.13	\$ 3,947.10
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	2,090.97	\$ 2,618.31
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	1,501.76	\$ 1,880.50
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	563,544.46	\$ 563,544.46
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	478,097.20	\$ 478,097.20
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	166,094.40	\$ 166,094.40
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	131,269.94	\$ 131,269.94
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	121,110.50	\$ 121,110.50

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	106,394.45	\$ 106,394.45
Soundview Star Ltd.	11/18/2008	Citco Fund Services Cayman Islands	USD	31,841.15	\$ 31,841.15
Soundview Premium Ltd.	11/18/2008	Citco Fund Services Cayman Islands	USD	26,733.18	\$ 26,733.18
Soundview Elite Ltd.	11/18/2008	Citco Fund Services Cayman Islands	USD	24,165.10	\$ 24,165.10
Soundview Elite Ltd.	11/20/2008	CITCO GLOBAL CUSTODY NV	EUR	132,408.00	\$ 164,887.68
Soundview Premium Ltd.	11/20/2008	Citco Fund Services Cayman Islands	USD	3,716.66	\$ 3,716.66
Soundview Star Ltd.	11/20/2008	Citco Fund Services Cayman Islands	USD	3,716.66	\$ 3,716.66
Soundview Elite Ltd.	11/20/2008	Citco Fund Services Cayman Islands	USD	3,716.66	\$ 3,716.66
Soundview Elite Ltd.	11/24/2008	CITCO GLOBAL CUSTODY NV	EUR	446,282.15	\$ 578,069.27
Soundview Elite Ltd.	11/24/2008	CITCO GLOBAL CUSTODY NV	EUR	168,285.22	\$ 217,979.85
Soundview Elite Ltd.	11/27/2008	CITCO GLOBAL CUSTODY NV	EUR	350,881.20	\$ 452,777.10
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	17,116.78	\$ 21,767.41
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	8,219.49	\$ 10,452.73
Soundview Premium Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	USD	7,785.49	\$ 7,785.49
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	USD	6,462.07	\$ 6,462.07
Soundview Star Ltd.	12/3/2008	Yves Bloch	USD	5,982.25	\$ 5,982.25
Soundview Premium Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	3,628.12	\$ 4,613.88
Soundview Star Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	USD	1,736.65	\$ 1,736.65
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	1,300.86	\$ 1,654.30
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	814.59	\$ 1,035.91
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	562.17	\$ 714.91
Soundview Star Ltd.	12/19/2008	Citco Fund Services Cayman Islands	USD	27,481.73	\$ 27,481.73
Soundview Premium Ltd.	12/19/2008	Citco Fund Services Cayman Islands	USD	22,838.60	\$ 22,838.60
Soundview Elite Ltd.	12/19/2008	Citco Fund Services Cayman Islands	USD	20,855.84	\$ 20,855.84
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	471,875.85	\$ 471,875.85
Soundview Star Ltd.	1/23/2009	Citco Fund Services Cayman Islands	USD	26,017.54	\$ 26,017.54
Soundview Premium Ltd.	1/23/2009	Citco Fund Services Cayman Islands	USD	21,292.96	\$ 21,292.96
Soundview Elite Ltd.	1/23/2009	Citco Fund Services Cayman Islands	USD	19,630.49	\$ 19,630.49
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	1,458,277.10	\$ 1,935,425.37
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	307,414.85	\$ 307,414.85
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	718,586.19	\$ 953,707.59
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	454,388.20	\$ 603,064.02
Soundview Star Ltd.	2/3/2009	CITCO GLOBAL CUSTODY NV	USD	11,907.87	\$ 11,907.87
Soundview Elite Ltd.	2/3/2009	CITCO GLOBAL CUSTODY NV	USD	10,263.22	\$ 10,263.22
Soundview Premium Ltd.	2/3/2009	CITCO GLOBAL CUSTODY NV	USD	10,242.21	\$ 10,242.21
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	243,427.03	\$ 243,427.03
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	383,477.74	\$ 335,696.41
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	210,042.96	\$ 183,871.61
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	206,600.16	\$ 274,199.73
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	197,240.38	\$ 172,664.23
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	153,949.85	\$ 134,767.70
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	147,733.00	\$ 196,071.24
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	122,337.79	\$ 162,366.71
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	94,338.73	\$ 125,206.36
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	89,817.84	\$ 119,206.24
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	80,271.82	\$ 106,536.76
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	73,651.32	\$ 97,750.03

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	63,070.71	\$ 83,707.45
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	60,514.67	\$ 80,315.07
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	58,735.85	\$ 51,417.36
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	164,181.57	\$ 164,181.57
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	56,702.35	\$ 75,255.36
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	55,663.41	\$ 73,876.48
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	50,051.43	\$ 66,428.26
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	46,050.72	\$ 40,312.80
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	41,457.40	\$ 55,022.26
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	40,057.66	\$ 53,164.53
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	39,892.48	\$ 52,945.30
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	39,158.63	\$ 34,279.46
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	32,602.55	\$ 43,270.10
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	30,076.85	\$ 26,329.27
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	28,733.71	\$ 38,135.38
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	26,087.58	\$ 22,837.07
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	24,518.72	\$ 21,463.69
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	23,126.04	\$ 20,244.54
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	22,110.89	\$ 19,355.87
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	21,800.47	\$ 19,084.13
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,730.87	\$ 27,514.01
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,670.01	\$ 27,433.24
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,430.93	\$ 27,115.93
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,430.93	\$ 27,115.93
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,165.76	\$ 26,764.00
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,130.99	\$ 26,717.85
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	125,634.59	\$ 125,634.59
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	19,422.42	\$ 25,777.44
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	18,104.84	\$ 15,848.98
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	1,033,355.96	\$ 1,360,826.46
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	994,417.72	\$ 1,309,548.70
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	10,558.88	\$ 14,013.75
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	10,206.77	\$ 13,546.43
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	9,383.81	\$ 8,214.59
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	9,098.56	\$ 7,964.88
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	7,550.67	\$ 6,609.86
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	7,076.93	\$ 9,392.50
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	190,280.06	\$ 166,571.16
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	770,330.85	\$ 770,330.85
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	734,593.99	\$ 734,593.99
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	174,334.99	\$ 152,612.85
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	51,426.66	\$ 45,018.90
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	45,713.64	\$ 40,017.72
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	38,083.60	\$ 33,338.38
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	22,856.82	\$ 20,008.86
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	19,379.54	\$ 16,964.85
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	16,439.79	\$ 14,391.39

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	513,588.85	\$ 676,345.16
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	10,098.86	\$ 8,840.54
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	480,288.81	\$ 632,492.33
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	371,226.07	\$ 371,226.07
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	363,283.24	\$ 478,407.70
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	344,741.22	\$ 453,989.71
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	77,588.66	\$ 115,195.88
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	279,674.65	\$ 279,674.65
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	274,241.93	\$ 361,149.20
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	252,691.07	\$ 252,691.07
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	224,790.53	\$ 296,026.65
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	212,426.78	\$ 279,744.83
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	160,537.81	\$ 160,537.81
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	147,967.82	\$ 147,967.82
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	138,489.11	\$ 182,376.31
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	133,032.39	\$ 133,032.39
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	129,693.23	\$ 179,819.66
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	129,455.73	\$ 170,480.25
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	124,806.21	\$ 173,043.81
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	123,705.90	\$ 162,908.30
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	123,705.90	\$ 162,908.30
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	45,965.91	\$ 68,245.59
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	113,293.70	\$ 113,293.70
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	106,312.40	\$ 140,002.80
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	98,221.14	\$ 98,221.14
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	96,754.24	\$ 96,754.24
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	92,265.66	\$ 92,265.66
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	39,273.40	\$ 39,273.40
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	71,009.01	\$ 71,009.01
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	70,589.30	\$ 92,959.05
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	68,887.35	\$ 68,887.35
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	66,121.22	\$ 87,075.03
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	1,674,894.28	\$ 2,224,594.58
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	64,922.28	\$ 85,496.15
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	1,596,230.56	\$ 2,120,113.43
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	64,458.91	\$ 89,372.28
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	64,375.02	\$ 84,775.46
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	1,464,803.14	\$ 1,945,551.53
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	880,691.96	\$ 1,169,735.06
Soundview Elite Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	CHF	62,389.64	\$ 54,403.77
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	786,115.55	\$ 1,044,118.67
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	625,338.30	\$ 830,574.33
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	568,938.50	\$ 755,664.12
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	471,189.13	\$ 625,833.40
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	60,279.52	\$ 83,577.55
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	419,090.91	\$ 556,636.55
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	346,139.57	\$ 459,742.58

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	345,772.23	\$ 459,254.68
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	250,045.88	\$ 332,110.94
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	57,523.48	\$ 75,752.67
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	247,724.73	\$ 329,027.99
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	2,089,345.51	\$ 2,089,345.51
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	1,195,727.64	\$ 1,195,727.64
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	1,137,613.52	\$ 1,137,613.52
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	223,283.39	\$ 296,565.00
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	687,133.35	\$ 912,650.52
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	214,078.63	\$ 284,339.24
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	54,365.93	\$ 71,594.49
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	669,709.85	\$ 669,709.85
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	616,898.83	\$ 616,898.83
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	597,539.71	\$ 597,539.71
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	588,078.53	\$ 588,078.53
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	522,132.44	\$ 693,496.31
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	193,193.56	\$ 256,599.69
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	342,165.81	\$ 342,165.81
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	179,325.19	\$ 238,179.72
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	50,055.22	\$ 50,055.22
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	178,404.18	\$ 236,956.43
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	281,353.09	\$ 281,353.09
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	49,689.02	\$ 65,435.47
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	197,158.33	\$ 197,158.33
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	168,305.03	\$ 223,542.74
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	192,699.51	\$ 255,943.49
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	172,427.18	\$ 229,017.78
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	47,491.71	\$ 47,491.71
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	168,965.41	\$ 224,419.86
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	147,100.53	\$ 195,378.92
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	46,693.50	\$ 61,490.67
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	46,626.32	\$ 46,626.32
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	158,166.42	\$ 158,166.42
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	141,998.86	\$ 188,602.89
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	135,201.95	\$ 179,575.23
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	132,641.23	\$ 176,174.08
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	45,594.53	\$ 63,216.82
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	137,588.96	\$ 182,745.66
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	122,515.91	\$ 162,725.63
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	45,004.91	\$ 59,266.97
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	121,029.77	\$ 160,751.74
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	113,538.84	\$ 113,538.84
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	111,534.43	\$ 111,534.43
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	43,267.37	\$ 59,990.21
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	110,005.02	\$ 146,108.67
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	106,506.94	\$ 141,462.52
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	22,496.91	\$ 33,401.16

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	100,762.61	\$ 133,832.90
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	105,837.66	\$ 140,573.58
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	105,675.16	\$ 105,675.16
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	88,198.05	\$ 117,144.65
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	41,235.30	\$ 54,302.77
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	41,235.30	\$ 54,302.77
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	77,018.95	\$ 102,296.57
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	86,393.81	\$ 114,748.26
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	83,300.71	\$ 110,640.00
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	81,352.22	\$ 108,052.02
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	21,678.13	\$ 21,309.60
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	77,103.87	\$ 102,409.36
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	76,827.03	\$ 102,041.66
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	74,085.30	\$ 98,400.10
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	37,664.26	\$ 37,664.26
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	59,166.56	\$ 59,166.56
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	36,828.42	\$ 48,499.35
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	36,803.22	\$ 48,466.16
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	67,632.92	\$ 89,830.04
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	52,918.83	\$ 70,286.79
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	48,508.93	\$ 64,429.56
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	36,129.20	\$ 36,129.20
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	36,003.93	\$ 47,413.58
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	35,176.92	\$ 35,176.92
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	48,345.76	\$ 64,212.84
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	35,127.38	\$ 35,127.38
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	46,947.35	\$ 46,947.35
Soundview Star Ltd.	3/25/2009	Citco Fund Services Cayman Islands	USD	34,658.08	\$ 34,658.08
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	34,419.23	\$ 47,722.26
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	45,832.12	\$ 60,874.22
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	45,324.98	\$ 60,200.64
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	58,066.14	\$ 77,123.45
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	57,938.37	\$ 76,953.74
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	45,315.32	\$ 45,315.32
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	32,217.26	\$ 32,217.26
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	55,750.31	\$ 74,047.56
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	31,738.22	\$ 31,738.22
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	53,519.66	\$ 71,084.81
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	30,981.38	\$ 40,799.38
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	53,519.66	\$ 71,084.81
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	53,237.50	\$ 70,710.05
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	30,513.33	\$ 40,183.00
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	52,167.42	\$ 69,288.77
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	30,171.29	\$ 39,732.57
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	30,171.29	\$ 39,732.57
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	30,141.31	\$ 30,141.31
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	48,589.86	\$ 64,537.05

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	48,446.12	\$ 64,346.14
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	47,525.11	\$ 63,122.85
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	46,401.80	\$ 61,630.87
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	36,305.06	\$ 36,305.06
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	45,342.38	\$ 60,223.75
Soundview Elite Ltd.	3/25/2009	Citco Fund Services Cayman Islands	USD	28,638.30	\$ 28,638.30
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	28,568.16	\$ 28,568.16
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	45,118.78	\$ 59,926.76
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	30,869.32	\$ 41,000.63
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	28,212.74	\$ 39,116.96
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	43,031.87	\$ 57,154.93
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	42,888.13	\$ 56,964.01
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	42,590.00	\$ 56,568.04
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	42,009.71	\$ 55,797.30
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	42,009.71	\$ 55,797.30
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	29,071.94	\$ 29,071.94
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	26,664.51	\$ 35,114.49
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	26,661.02	\$ 36,965.50
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	26,459.41	\$ 35,143.39
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	26,315.36	\$ 26,315.36
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	22,459.63	\$ 29,830.88
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	21,556.61	\$ 21,556.61
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	37,266.25	\$ 49,497.03
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	21,432.49	\$ 21,432.49
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	21,167.53	\$ 28,114.71
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	21,167.53	\$ 28,114.71
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	20,920.58	\$ 27,786.71
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	31,495.30	\$ 41,832.06
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	20,325.24	\$ 26,995.98
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	19,960.81	\$ 19,960.81
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	19,695.84	\$ 19,695.84
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	29,376.45	\$ 39,017.80
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	29,168.83	\$ 38,742.04
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	28,971.85	\$ 38,480.41
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	28,657.75	\$ 38,063.22
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	23,629.38	\$ 31,117.53
Soundview Star Ltd.	4/8/2009	Citco Fund Services Cayman Islands	USD	28,561.47	\$ 28,561.47
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	16,642.13	\$ 16,642.13
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	26,214.14	\$ 34,817.62
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	14,260.74	\$ 14,260.74
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	25,341.05	\$ 33,657.98
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	24,856.59	\$ 33,014.52
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	24,824.65	\$ 32,972.10
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	24,654.29	\$ 32,745.83
Soundview Premium Ltd.	3/25/2009	Citco Fund Services Cayman Islands	USD	22,507.24	\$ 22,507.24
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	24,617.02	\$ 32,696.33
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	13,940.96	\$ 13,940.96

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	22,134.61	\$ 22,134.61
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	22,977.30	\$ 30,518.45
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	22,047.00	\$ 22,047.00
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	13,229.71	\$ 17,571.70
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	13,039.14	\$ 13,039.14
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	22,418.31	\$ 29,776.00
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	12,788.72	\$ 16,985.98
Soundview Premium Ltd.	4/8/2009	Citco Fund Services Cayman Islands	USD	21,767.07	\$ 21,767.07
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	11,621.34	\$ 11,621.34
Soundview Elite Ltd.	4/8/2009	Citco Fund Services Cayman Islands	USD	21,433.59	\$ 21,433.59
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	6,614.85	\$ 8,785.84
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	4,588.10	\$ 4,588.10
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	1,544.68	\$ 1,544.68
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	20,368.67	\$ 27,053.67
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	20,027.95	\$ 26,601.12
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	19,532.84	\$ 25,943.52
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	15,971.25	\$ 21,213.01
Soundview Elite Ltd.	4/22/2009	Citco Fund Services Cayman Islands	USD	21,029.99	\$ 21,029.99
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	15,752.98	\$ 20,923.11
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	15,066.97	\$ 15,066.97
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	14,906.50	\$ 19,798.81
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	13,969.52	\$ 18,554.32
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	13,905.63	\$ 18,469.46
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	12,931.39	\$ 17,175.47
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	12,532.11	\$ 16,645.15
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	11,733.54	\$ 15,584.49
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	11,722.90	\$ 15,570.36
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	11,717.57	\$ 15,563.28
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	11,318.29	\$ 15,032.95
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	9,737.14	\$ 12,932.87
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	9,540.16	\$ 12,671.24
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,985.62	\$ 10,606.50
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,852.53	\$ 10,429.73
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,852.53	\$ 10,429.73
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,815.26	\$ 10,380.23
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	20,163.69	\$ 20,163.69
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,453.25	\$ 9,899.41
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	6,920.87	\$ 9,192.30
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	5,856.12	\$ 7,778.10
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	4,429.36	\$ 5,883.08
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	3,726.62	\$ 4,949.70
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	18,839.75	\$ 18,839.75
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	18,584.89	\$ 18,584.89
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	10,566.21	\$ 15,687.65
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	17,381.34	\$ 24,099.23
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	17,335.16	\$ 17,335.16
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	17,101.87	\$ 22,521.45

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	16,775.22	\$ 16,775.22
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	16,708.98	\$ 16,708.98
Soundview Elite Ltd.	6/3/2009	Citco Fund Services Cayman Islands	USD	16,461.90	\$ 16,461.90
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	16,247.57	\$ 22,644.24
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	16,208.97	\$ 21,345.59
Soundview Elite Ltd.	4/17/2009	CITCO GLOBAL CUSTODY NV	USD	16,108.63	\$ 16,108.63
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	15,996.55	\$ 21,065.86
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	15,525.93	\$ 21,638.49
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	15,525.93	\$ 21,638.49
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	14,361.97	\$ 18,913.28
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	14,229.78	\$ 14,229.78
Soundview Elite Ltd.	6/18/2009	Citco Fund Services Cayman Islands	USD	14,195.79	\$ 14,195.79
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	13,919.12	\$ 18,330.09
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	13,883.11	\$ 18,282.67
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	13,649.09	\$ 17,974.49
Elite Designated	6/3/2009	Citco Fund Services Cayman Islands	USD	13,456.06	\$ 13,456.06
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	13,342.93	\$ 18,596.04
Elite Designated	6/18/2009	Citco Fund Services Cayman Islands	USD	13,296.07	\$ 13,296.07
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	12,986.62	\$ 17,102.08
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	12,939.81	\$ 17,040.44
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	12,601.38	\$ 16,594.76
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	12,336.66	\$ 12,336.66
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	11,301.56	\$ 11,301.56
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	10,466.34	\$ 13,783.12
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	9,692.26	\$ 12,763.74
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	9,419.87	\$ 9,419.87
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	9,000.98	\$ 11,853.39
Soundview Premium Ltd.	3/25/2009	Citco Fund Services Cayman Islands	USD	8,950.00	\$ 8,950.00
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	8,918.80	\$ 8,918.80
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,859.44	\$ 12,347.40
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	8,745.35	\$ 11,516.75
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	8,652.31	\$ 8,652.31
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,298.67	\$ 11,565.86
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,148.19	\$ 11,356.13
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	8,093.68	\$ 10,658.57
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	8,093.68	\$ 10,658.57
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,079.51	\$ 11,260.41
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	7,695.71	\$ 7,118.53
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	7,550.46	\$ 7,550.46
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,219.59	\$ 10,061.94
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	7,200.79	\$ 9,482.72
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	6,840.75	\$ 9,008.58
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,823.30	\$ 9,509.63
Soundview Elite Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	CHF	6,384.90	\$ 5,567.63
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	6,286.98	\$ 6,286.98
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,236.32	\$ 8,691.56
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	5,965.00	\$ 5,965.00

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,860.35	\$ 8,167.57
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,648.42	\$ 7,872.20
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,175.32	\$ 7,212.84
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,175.32	\$ 7,212.84
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	4,730.66	\$ 4,730.66
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,622.22	\$ 6,441.99
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,619.05	\$ 6,437.57
Soundview Elite Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	EUR	6,347.75	\$ 9,101.40
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	4,537.86	\$ 4,537.86
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,518.74	\$ 6,297.77
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	4,418.26	\$ 4,418.26
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	4,320.47	\$ 5,689.63
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	4,046.52	\$ 4,046.52
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,888.38	\$ 5,391.24
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,829.63	\$ 5,337.36
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,786.70	\$ 5,277.52
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,786.70	\$ 5,277.52
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	3,785.78	\$ 3,785.78
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	3,600.39	\$ 4,741.35
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	3,588.19	\$ 3,588.19
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,346.58	\$ 4,664.13
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	3,127.26	\$ 3,127.26
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,965.65	\$ 4,133.23
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,780.12	\$ 2,780.12
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,769.12	\$ 2,769.12
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	2,703.90	\$ 3,560.77
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,366.29	\$ 2,366.29
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,177.30	\$ 2,177.30
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,146.40	\$ 2,991.44
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,106.99	\$ 2,106.99
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,034.33	\$ 2,835.25
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,023.26	\$ 2,023.26
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,007.67	\$ 2,798.09
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,802.53	\$ 2,512.19
Soundview Elite Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	EUR	5,551.81	\$ 7,960.19
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,746.94	\$ 2,434.71
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,742.43	\$ 2,428.42
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,713.05	\$ 2,387.48
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,629.91	\$ 2,271.61
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,624.04	\$ 2,263.42
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,581.56	\$ 2,204.22
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	1,419.49	\$ 1,419.49
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,313.61	\$ 1,830.78
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,216.44	\$ 1,695.35
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	1,183.15	\$ 1,183.15
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,129.68	\$ 1,574.44
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,097.61	\$ 1,529.74

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,015.82	\$ 1,415.75
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,015.82	\$ 1,415.75
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	951.99	\$ 951.99
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	903.74	\$ 1,259.54
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	858.56	\$ 1,196.58
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	787.57	\$ 728.50
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	542.25	\$ 755.73
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	451.87	\$ 629.77
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,528,733.96	\$ 1,528,733.96
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,265,688.71	\$ 1,265,688.71
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	392.79	\$ 392.79
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,208,026.61	\$ 1,208,026.61
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	650,831.32	\$ 650,831.32
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	339.35	\$ 472.95
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	479,137.48	\$ 630,976.15
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	396,700.57	\$ 396,700.57
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	253,397.28	\$ 253,397.28
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	224,357.47	\$ 224,357.47
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	201,744.00	\$ 201,744.00
Soundview Elite Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	4,942.04	\$ 4,717.18
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	190,087.45	\$ 190,087.45
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	132,600.26	\$ 132,600.26
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	132,600.26	\$ 132,600.26
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	124,402.31	\$ 124,402.31
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	121,682.83	\$ 121,682.83
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	98,843.67	\$ 98,843.67
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	98,765.68	\$ 98,765.68
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	84,631.26	\$ 84,631.26
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	64,800.68	\$ 85,336.02
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	62,299.89	\$ 62,299.89
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	56,956.84	\$ 56,956.84
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	4,741.28	\$ 4,741.28
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	55,537.36	\$ 73,137.15
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	39,505.87	\$ 39,505.87
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	38,225.12	\$ 38,225.12
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	37,756.83	\$ 37,756.83
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	37,158.77	\$ 37,158.77
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	36,222.18	\$ 36,222.18
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	33,192.38	\$ 33,192.38
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	29,778.92	\$ 29,778.92
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	27,307.69	\$ 27,307.69
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	25,947.94	\$ 25,947.94
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	23,696.75	\$ 23,696.75
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	23,142.34	\$ 30,476.15
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	21,654.32	\$ 21,654.32
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	21,087.37	\$ 27,769.96
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	21,033.69	\$ 21,033.69

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	19,916.56	\$ 19,916.56
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	16,395.90	\$ 16,395.90
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	16,237.44	\$ 21,383.08
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	15,989.67	\$ 15,989.67
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	15,684.99	\$ 15,684.99
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	13,411.23	\$ 13,411.23
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	10,753.81	\$ 10,753.81
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	9,884.93	\$ 9,884.93
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	9,884.93	\$ 9,884.93
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	9,721.61	\$ 9,721.61
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	7,994.83	\$ 7,994.83
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	5,055.31	\$ 5,055.31
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	3,814.05	\$ 3,814.05
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,455.66	\$ 1,455.66
Soundview Star Ltd.	4/22/2009	Citco Fund Services Cayman Islands	USD	26,870.47	\$ 26,870.47
Soundview Premium Ltd.	4/22/2009	Citco Fund Services Cayman Islands	USD	20,411.37	\$ 20,411.37
Star Designated	6/3/2009	Citco Fund Services Cayman Islands	USD	13,933.77	\$ 13,933.77
Soundview Premium Ltd.	6/3/2009	Citco Fund Services Cayman Islands	USD	10,763.44	\$ 10,763.44
Soundview Star Ltd.	6/3/2009	Citco Fund Services Cayman Islands	USD	10,491.73	\$ 10,491.73
Premium Designated	6/3/2009	Citco Fund Services Cayman Islands	USD	10,411.79	\$ 10,411.79
Star Designated	6/18/2009	Citco Fund Services Cayman Islands	USD	14,036.45	\$ 14,036.45
Premium Designated	6/18/2009	Citco Fund Services Cayman Islands	USD	10,151.80	\$ 10,151.80
Soundview Star Ltd.	6/18/2009	Citco Fund Services Cayman Islands	USD	7,369.75	\$ 7,369.75
Soundview Premium Ltd.	6/18/2009	Citco Fund Services Cayman Islands	USD	6,062.38	\$ 6,062.38
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	155,647.82	\$ 216,926.37
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	153,198.44	\$ 213,512.67
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	148,337.60	\$ 206,738.11
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	136,124.07	\$ 189,716.12
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	81,842.65	\$ 114,064.10
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	73,053.66	\$ 101,814.89
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	71,277.89	\$ 99,340.00
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	58,112.65	\$ 80,991.60
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	54,161.98	\$ 75,485.55
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	52,871.41	\$ 73,686.88
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	47,735.49	\$ 66,528.95
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	44,526.21	\$ 62,056.18
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	43,787.57	\$ 61,026.74
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	40,151.23	\$ 37,139.89
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	38,946.09	\$ 54,279.17
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	32,166.72	\$ 44,830.76
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	32,132.59	\$ 44,783.19
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	23,236.75	\$ 32,385.06
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	23,021.04	\$ 32,084.42
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	21,992.10	\$ 20,342.69
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	21,704.26	\$ 30,249.23
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	20,749.71	\$ 28,918.87
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	20,651.63	\$ 19,102.76

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	19,989.15	\$ 27,858.88
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	19,894.31	\$ 27,726.70
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	17,953.46	\$ 25,021.74
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	17,886.27	\$ 24,928.09
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	17,628.45	\$ 16,306.32
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	17,527.16	\$ 24,427.60
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	16,664.68	\$ 23,225.56
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	16,579.08	\$ 23,106.26
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	16,151.23	\$ 14,939.89
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	16,118.99	\$ 14,910.07
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	15,640.57	\$ 21,798.26
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	15,520.00	\$ 21,630.22
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	14,729.86	\$ 20,529.01
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	14,272.40	\$ 19,891.44
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	13,670.04	\$ 19,051.93
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,852.12	\$ 17,912.00
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,708.85	\$ 17,712.32
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,564.31	\$ 17,510.88
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,554.69	\$ 17,497.47
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,326.34	\$ 17,179.22
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	11,411.06	\$ 15,903.59
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	10,978.78	\$ 15,301.13
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	9,910.69	\$ 13,812.53
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	9,435.76	\$ 13,150.62
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	9,363.87	\$ 13,050.43
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	9,148.98	\$ 12,750.93
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,432.91	\$ 11,752.95
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,028.57	\$ 11,189.42
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,989.34	\$ 11,134.74
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,741.14	\$ 10,788.83
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,737.40	\$ 10,783.61
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,560.06	\$ 10,536.46
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,165.26	\$ 9,986.22
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,139.54	\$ 9,950.38
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,884.75	\$ 9,595.28
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,625.87	\$ 9,234.48
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,357.34	\$ 8,860.22
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,285.13	\$ 8,759.59
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	6,149.81	\$ 5,688.57
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,021.93	\$ 8,392.76
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,956.83	\$ 8,302.03
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,847.69	\$ 8,149.93
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,489.39	\$ 7,650.56
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,396.08	\$ 7,520.52
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,384.21	\$ 7,503.97
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,258.12	\$ 7,328.24
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,180.87	\$ 7,220.58

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,161.08	\$ 7,193.00
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,031.93	\$ 7,013.00
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,015.01	\$ 6,989.42
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,973.57	\$ 6,931.66
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,973.57	\$ 6,931.66
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,947.35	\$ 6,895.12
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,847.92	\$ 6,756.55
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,821.65	\$ 4,460.03
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,764.41	\$ 4,407.08
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,754.26	\$ 6,626.01
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,701.65	\$ 6,552.69
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,515.46	\$ 6,293.20
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,502.10	\$ 6,274.58
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,416.51	\$ 6,155.29
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,355.27	\$ 6,069.94
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,312.12	\$ 6,009.80
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,235.13	\$ 3,917.50
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,213.66	\$ 5,872.58
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,208.24	\$ 5,865.02
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,192.88	\$ 5,843.62
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,190.88	\$ 5,840.83
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,100.03	\$ 3,792.53
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,998.95	\$ 5,573.34
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,528.25	\$ 3,263.63
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,425.04	\$ 4,773.48
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,202.14	\$ 4,462.82
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,149.14	\$ 2,912.95
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,018.60	\$ 4,207.02
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,744.69	\$ 3,825.27
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,731.45	\$ 2,526.59
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,567.17	\$ 2,374.63
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,421.36	\$ 2,239.76
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,329.80	\$ 3,247.04
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,315.08	\$ 2,141.45
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,282.57	\$ 2,111.38
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,195.76	\$ 3,060.23
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,195.76	\$ 3,060.23
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,177.87	\$ 3,035.30
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,171.48	\$ 3,026.39
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,170.14	\$ 3,024.52
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,146.36	\$ 2,991.38
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,146.36	\$ 2,991.38
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,118.50	\$ 2,952.55
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,117.57	\$ 1,958.75
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,114.85	\$ 2,947.47
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,108.38	\$ 2,938.45
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,040.42	\$ 2,843.73

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,895.63	\$ 1,753.46
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,795.42	\$ 1,660.76
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,523.06	\$ 1,408.83
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,372.34	\$ 1,912.63
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,326.60	\$ 1,848.88
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,109.25	\$ 1,545.96
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,072.27	\$ 1,494.42
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	982.51	\$ 908.82
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	952.64	\$ 881.19
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	935.61	\$ 865.44
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	790.59	\$ 731.30
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	743.46	\$ 1,036.16
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	686.18	\$ 956.33
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	172,137.76	\$ 172,137.76
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	142,328.55	\$ 142,328.55
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	117,838.46	\$ 117,838.46
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	112,469.99	\$ 112,469.99
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	75,490.65	\$ 104,667.79
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	60,593.86	\$ 60,593.86
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	36,933.71	\$ 36,933.71
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	23,591.85	\$ 23,591.85
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	20,888.19	\$ 20,888.19
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	18,782.82	\$ 18,782.82
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	17,697.57	\$ 17,697.57
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	12,345.38	\$ 12,345.38
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	12,345.38	\$ 12,345.38
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,582.13	\$ 11,582.13
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,328.95	\$ 11,328.95
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	9,897.68	\$ 13,723.13
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	9,194.22	\$ 9,194.22
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	7,879.36	\$ 7,879.36
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	5,800.26	\$ 5,800.26
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	5,302.81	\$ 5,302.81
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	4,450.15	\$ 4,450.15
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,985.59	\$ 5,526.02
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,957.88	\$ 5,487.60
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,903.96	\$ 5,412.84
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,903.96	\$ 5,412.84
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,769.21	\$ 3,769.21
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,678.09	\$ 3,678.09
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,558.85	\$ 3,558.85
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,515.24	\$ 3,515.24
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,463.15	\$ 4,801.66
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,459.56	\$ 3,459.56
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,372.36	\$ 3,372.36
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,090.28	\$ 3,090.28
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,018.26	\$ 3,018.26

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,926.86	\$ 4,058.09
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,772.48	\$ 2,772.48
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,732.07	\$ 2,732.07
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,729.95	\$ 3,785.08
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,710.65	\$ 3,758.32
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,692.35	\$ 3,732.94
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,663.16	\$ 3,692.47
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,542.40	\$ 2,542.40
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,436.08	\$ 3,377.62
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,415.82	\$ 2,415.82
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,354.93	\$ 3,265.11
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,309.92	\$ 3,202.70
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,306.95	\$ 3,198.59
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,291.12	\$ 3,176.64
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,287.66	\$ 3,171.84
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,206.22	\$ 2,206.22
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	208,888.84	\$ 208,888.84
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	178,633.87	\$ 178,633.87
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	119,546.60	\$ 119,546.60
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,150.62	\$ 2,981.83
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,135.29	\$ 2,960.58
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,083.33	\$ 2,888.54
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,072.35	\$ 2,072.35
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,044.84	\$ 2,044.84
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,016.06	\$ 2,016.06
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,959.66	\$ 2,717.07
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,958.29	\$ 1,958.29
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,892.86	\$ 2,624.45
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,861.19	\$ 2,580.54
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,854.28	\$ 1,854.28
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,815.19	\$ 2,516.76
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	113,736.46	\$ 113,736.46
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,526.49	\$ 1,526.49
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,508.94	\$ 2,092.15
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,488.67	\$ 1,488.67
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,484.21	\$ 2,057.86
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,463.92	\$ 2,029.73
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,460.31	\$ 1,460.31
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,447.35	\$ 1,447.35
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	69,529.58	\$ 69,529.58
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,385.26	\$ 1,920.66
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,353.73	\$ 1,353.73
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,298.19	\$ 1,799.94
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,298.19	\$ 1,799.94
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,248.62	\$ 1,248.62
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,206.53	\$ 1,206.53
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,201.71	\$ 1,666.17

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,164.61	\$ 1,614.73
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,090.40	\$ 1,511.84
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,089.40	\$ 1,510.45
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,088.91	\$ 1,509.77
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,051.81	\$ 1,458.33
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,001.21	\$ 1,001.21
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	920.31	\$ 920.31
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	920.31	\$ 920.31
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	904.87	\$ 1,254.60
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	903.92	\$ 903.92
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	886.56	\$ 1,229.22
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	744.34	\$ 744.34
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	742.11	\$ 1,028.94
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	729.74	\$ 1,011.78
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	729.74	\$ 1,011.78
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	726.27	\$ 1,006.97
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	692.63	\$ 960.33
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	643.16	\$ 891.74
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	544.21	\$ 754.55
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	476.34	\$ 476.34
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	470.66	\$ 470.66
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	411.62	\$ 570.71
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	355.09	\$ 355.09
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	346.32	\$ 480.17
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	61,676.39	\$ 61,676.39
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	135.52	\$ 135.52
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	59,740.91	\$ 59,740.91
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	58,794.98	\$ 58,794.98
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	34,209.09	\$ 34,209.09
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	28,129.15	\$ 28,129.15
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	20,469.07	\$ 20,469.07
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	16,420.91	\$ 16,420.91
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,351.40	\$ 11,351.40
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,151.01	\$ 11,151.01
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	10,971.24	\$ 10,971.24
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	6,142.69	\$ 6,142.69
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	4,693.71	\$ 4,693.71
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	4,530.53	\$ 4,530.53
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,155.19	\$ 2,155.19
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,142.77	\$ 2,142.77
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,663.84	\$ 1,663.84
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,425.76	\$ 1,425.76
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	154.44	\$ 154.44
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,134.96	\$ 6,139.18
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,054.36	\$ 6,019.51
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,053.16	\$ 6,017.73
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	3,135.61	\$ 4,655.44

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	2,836.86	\$ 4,211.89
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	2,601.00	\$ 2,556.78
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	2,165.84	\$ 2,165.84
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	441.15	\$ 441.15
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	352.81	\$ 505.86
Soundview Premium Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	236,786.32	\$ 220,258.63
Soundview Premium Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	61,502.94	\$ 57,210.03
Soundview Star Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	58,909.31	\$ 54,797.44
Soundview Star Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	58,909.31	\$ 54,797.44
Soundview Star Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	57,775.59	\$ 53,742.85
Soundview Star Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	30,831.95	\$ 28,679.88
Soundview Elite Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	202,269.27	\$ 188,150.87
Soundview Elite Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	24,268.80	\$ 22,574.84
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	1,525,532.50	\$ 1,525,532.50
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	609,872.63	\$ 866,141.11
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	575,284.88	\$ 575,284.88
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	448,582.26	\$ 448,582.26
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	447,098.97	\$ 447,098.97
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	396,701.78	\$ 563,395.87
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	380,196.56	\$ 539,955.15
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	350,127.54	\$ 497,251.13
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	276,689.85	\$ 392,954.92
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	243,736.14	\$ 346,154.07
Soundview Star Ltd.	7/24/2009	CITCO BANK NEDERLAND N.V.	USD	189,359.57	\$ 189,359.57
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	183,600.56	\$ 260,749.52
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	111,485.62	\$ 158,331.88
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	109,634.99	\$ 155,703.61
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	77,989.47	\$ 77,989.47
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	714,474.22	\$ 1,014,696.29
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	75,228.35	\$ 75,228.35
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	73,786.74	\$ 104,791.93
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	73,089.99	\$ 103,802.40
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	66,045.29	\$ 66,045.29
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	423,276.50	\$ 601,137.29
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	57,089.23	\$ 57,089.23
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	52,237.32	\$ 74,187.44
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	43,251.05	\$ 61,425.14
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	361,899.39	\$ 361,899.39
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	361,899.39	\$ 361,899.39
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	36,813.64	\$ 52,282.73
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	32,706.50	\$ 32,706.50
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	29,780.97	\$ 29,780.97
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	26,310.66	\$ 37,366.40
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	207,162.48	\$ 294,212.15
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	14,193.46	\$ 14,193.46
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	138,840.24	\$ 138,840.24
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	97,298.79	\$ 138,183.74

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	38,076.77	\$ 54,076.63
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	37,334.44	\$ 53,022.37
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	37,323.53	\$ 53,006.88
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	28,874.15	\$ 41,007.07
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	26,123.19	\$ 37,100.15
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	20,421.07	\$ 20,421.07
Soundview Premium Ltd.	7/29/2009	CITCO GLOBAL CUSTODY NV	EUR	38,494.88	\$ 54,085.31
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	843,641.43	\$ 1,187,425.31
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	443,622.83	\$ 624,399.13
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	409,400.99	\$ 576,231.89
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	394,883.06	\$ 394,883.06
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	362,136.99	\$ 509,707.81
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	344,622.53	\$ 344,622.53
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	341,711.30	\$ 480,958.65
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	270,320.76	\$ 270,320.76
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	258,004.65	\$ 258,004.65
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	223,729.09	\$ 223,729.09
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	147,854.08	\$ 208,104.62
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	143,705.77	\$ 143,705.77
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	107,867.26	\$ 151,823.17
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	95,444.17	\$ 134,337.67
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	93,601.93	\$ 93,601.93
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	85,460.36	\$ 120,285.46
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	59,884.86	\$ 84,287.94
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	58,498.04	\$ 82,335.99
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	54,119.67	\$ 54,119.67
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	51,999.83	\$ 51,999.83
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	51,807.32	\$ 51,807.32
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	34,805.30	\$ 48,988.46
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	33,692.25	\$ 47,421.84
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	28,943.83	\$ 40,738.44
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	24,713.78	\$ 34,784.65
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	21,093.17	\$ 21,093.17
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	17,798.13	\$ 17,798.13
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	13,872.75	\$ 19,525.90
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	9,934.43	\$ 13,982.71
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	8,994.17	\$ 12,659.29
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	6,357.28	\$ 6,357.28
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	5,881.67	\$ 8,278.45
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	5,612.38	\$ 7,899.42
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	3,500.98	\$ 3,500.98
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	2,865.25	\$ 2,865.25
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	2,110.88	\$ 2,110.88
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	1,707.96	\$ 1,707.96
Soundview Elite Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	14,061.10	\$ 14,061.10
Soundview Elite Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	12,008.47	\$ 12,008.47
Elite Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	9,441.39	\$ 9,441.39

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Elite Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	8,286.06	\$ 8,286.06
Star Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	9,316.99	\$ 9,316.99
Star Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	8,973.78	\$ 8,973.78
Soundview Star Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	7,538.97	\$ 7,538.97
Premium Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	6,976.00	\$ 6,976.00
Soundview Star Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	6,877.71	\$ 6,877.71
Soundview Premium Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	6,222.75	\$ 6,222.75
Soundview Premium Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	5,650.93	\$ 5,650.93
Premium Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	5,141.79	\$ 5,141.79
Elite Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	EUR	2,214,987.41	\$ 3,224,357.17
Elite Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	760,442.94	\$ 760,442.94
Elite Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	273,909.47	\$ 273,909.47
Elite Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	261,202.23	\$ 261,202.23
Premium Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,566,944.55	\$ 1,566,944.55
Premium Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	991,533.74	\$ 991,533.74
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	532,290.42	\$ 532,290.42
Premium Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	317,784.80	\$ 317,784.80
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	311,674.57	\$ 311,674.57
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	272,004.78	\$ 272,004.78
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	213,359.63	\$ 213,359.63
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	203,638.74	\$ 203,638.74
Premium Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	6,022.65	\$ 6,022.65
Star Designated	9/10/2009	CITCO GLOBAL CUSTODY NV	EUR	2,464,111.69	\$ 3,593,167.67
Premium Designated	9/10/2009	CITCO GLOBAL CUSTODY NV	EUR	2,241,635.58	\$ 3,268,753.00
Premium Designated	9/10/2009	CITCO GLOBAL CUSTODY NV	EUR	12,735.43	\$ 18,570.80
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	1,340,461.41	\$ 1,340,461.41
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	1,025,744.39	\$ 1,025,744.39
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	49,545.10	\$ 74,144.24
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	43,332.69	\$ 64,847.37
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	CHF	40,918.82	\$ 40,456.44
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	599,710.86	\$ 599,710.86
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	38,710.19	\$ 38,710.19
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	CHF	212,426.18	\$ 210,025.76
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	CHF	67,237.16	\$ 66,477.38
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	66,575.82	\$ 99,630.71
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	3,601.76	\$ 3,601.76
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,753.73	\$ 4,120.96
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	CHF	57,144.98	\$ 56,499.24
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	53,254.17	\$ 79,694.87
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	40,714.64	\$ 40,714.64
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	38,991.98	\$ 58,351.50
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	37,351.56	\$ 37,351.56
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	36,413.59	\$ 54,492.94
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	30,480.64	\$ 30,480.64
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	USD	711,008.40	\$ 711,008.40
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	132,479.50	\$ 197,990.61
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	74,074.77	\$ 110,704.74

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	CHF	73,731.11	\$ 72,883.20
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	CHF	73,498.12	\$ 72,652.89
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	71,483.27	\$ 106,831.75
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	46,284.13	\$ 69,171.63
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	36,220.61	\$ 54,131.70
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	CHF	35,960.49	\$ 35,546.94
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	USD	25,587.73	\$ 25,587.73
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	17,575.87	\$ 26,267.14
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	11,192.89	\$ 16,727.77
Soundview Star Ltd.	10/21/2009	CITCO GLOBAL CUSTODY NV	USD	3,710.22	\$ 3,710.22
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	64,720.26	\$ 96,090.17
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	62,935.69	\$ 62,935.69
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	48,912.26	\$ 48,912.26
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	42,098.35	\$ 62,503.42
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	37,155.86	\$ 55,165.31
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	25,865.50	\$ 38,402.51
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	20,715.77	\$ 20,715.77
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	19,483.86	\$ 28,927.69
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	11,830.96	\$ 17,565.43
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	11,634.58	\$ 17,273.86
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	8,229.91	\$ 8,229.91
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	7,830.02	\$ 11,625.23
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	7,756.39	\$ 11,515.91
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	6,401.22	\$ 6,292.40
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	6,401.22	\$ 6,292.40
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	6,278.02	\$ 6,171.29
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,589.84	\$ 6,814.54
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	3,906.70	\$ 5,800.28
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	3,350.27	\$ 3,293.32
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	3,305.89	\$ 3,305.89
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	1,577.07	\$ 1,577.07
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	159,204.06	\$ 159,204.06
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	46,813.89	\$ 46,813.89
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	39,472.91	\$ 58,605.43
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	28,726.60	\$ 42,650.38
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	24,703.74	\$ 24,283.78
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	8,138.95	\$ 8,138.95
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	7,671.97	\$ 7,671.97
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	6,416.56	\$ 6,307.48
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	5,957.82	\$ 5,957.82
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	5,423.42	\$ 8,052.15
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,033.34	\$ 5,988.30
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	3,408.75	\$ 3,408.75
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	2,731.63	\$ 4,055.65
Soundview Star Ltd.	11/24/2009	Citco London	USD	456.71	\$ 456.71
Soundview Premium Ltd.	12/4/2009	FX ROLL MANAGEMENT FEE - CFS EUROPE BV	EUR	731.00	\$ 1,086.12
Soundview Star Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	8,119.48	\$ 7,750.04

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	8,093.83	\$ 7,725.56
Soundview Star Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	3,960.07	\$ 3,779.89
Soundview Premium Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	22,912.95	\$ 21,870.41
Soundview Premium Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	7,252.42	\$ 6,922.43
Soundview Premium Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	6,163.84	\$ 5,883.39
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	78,927.94	\$ 78,927.94
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	14,238.88	\$ 20,415.71
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	7,961.56	\$ 11,415.28
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	7,683.01	\$ 11,015.90
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	4,974.61	\$ 7,132.60
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	3,892.98	\$ 5,581.75
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	2,840.45	\$ 2,840.45
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	1,889.05	\$ 2,708.52
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	1,203.02	\$ 1,724.89
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	411.87	\$ 411.87
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	65,092.67	\$ 65,092.67
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	7,129.34	\$ 10,222.05
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	5,702.77	\$ 8,176.63
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	4,419.18	\$ 4,419.18
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	4,175.49	\$ 5,986.82
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	4,054.14	\$ 4,054.14
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	3,899.39	\$ 5,590.95
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	3,308.38	\$ 3,308.38
Premium Designated	1/6/2010	Citco BVI Ltd	USD	750.00	\$ 750.00
Elite Designated	1/6/2010	Citco BVI Ltd	USD	700.00	\$ 700.00
Star Designated	1/6/2010	Citco BVI Ltd	USD	350.00	\$ 350.00
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	234,263.42	\$ 234,263.42
Soundview Star Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	205,911.62	\$ 205,911.62
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	197,750.20	\$ 197,750.20
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	135,477.64	\$ 135,477.64
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	79,397.80	\$ 79,397.80
Soundview Star Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	49,489.02	\$ 49,489.02
Soundview Star Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	46,941.96	\$ 46,941.96
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	17,863.61	\$ 17,863.61
Soundview Premium Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	6,968.79	\$ 6,968.79
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	270,289.94	\$ 263,694.87
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	185,044.98	\$ 266,168.70
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	161,724.99	\$ 157,778.90
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	151,674.67	\$ 218,168.85
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	141,781.11	\$ 138,321.65
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	132,485.17	\$ 190,566.67
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	129,115.33	\$ 125,964.92
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	125,791.35	\$ 122,722.04
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	117,340.25	\$ 168,782.22
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	91,241.04	\$ 89,014.76
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	90,196.42	\$ 87,995.63
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	87,431.69	\$ 85,298.36

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	77,648.79	\$ 75,754.16
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	72,261.11	\$ 70,497.94
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	64,400.62	\$ 62,829.24
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	54,896.22	\$ 78,962.72
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	53,943.50	\$ 77,592.33
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	45,535.37	\$ 44,424.31
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	37,341.57	\$ 53,712.11
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	36,884.93	\$ 53,055.28
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	36,186.82	\$ 52,051.12
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	36,096.85	\$ 51,921.71
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	31,624.20	\$ 45,488.25
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	30,388.42	\$ 29,646.94
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	27,229.85	\$ 26,565.44
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	26,560.32	\$ 25,912.25
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	26,048.34	\$ 25,412.76
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	22,779.50	\$ 22,223.68
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	19,589.42	\$ 19,111.44
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	19,315.77	\$ 27,783.80
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	15,990.91	\$ 23,001.32
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	15,174.25	\$ 21,826.64
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	14,829.51	\$ 14,467.67
Soundview Elite Ltd.	1/26/2010	CITCO GLOBAL CUSTODY NV	USD	42,228.39	\$ 42,228.39
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	602,733.63	\$ 602,733.63
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	492,560.84	\$ 492,560.84
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	452,084.95	\$ 626,725.37
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	416,585.80	\$ 577,512.89
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	403,050.02	\$ 403,050.02
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	363,990.13	\$ 504,599.52
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	349,526.29	\$ 349,526.29
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	344,947.94	\$ 344,947.94
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	328,188.08	\$ 328,188.08
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	255,042.60	\$ 353,565.56
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	239,027.00	\$ 331,363.13
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	177,970.73	\$ 177,970.73
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	154,012.80	\$ 213,507.94
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	138,556.73	\$ 138,556.73
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	131,565.74	\$ 182,389.59
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	76,961.36	\$ 106,691.53
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	57,504.83	\$ 79,718.95
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	47,479.32	\$ 65,820.58
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	39,121.58	\$ 39,121.58
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	36,910.08	\$ 36,910.08
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	34,958.69	\$ 48,463.23
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	32,176.78	\$ 32,176.78
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	32,148.31	\$ 44,567.20
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	12,934.99	\$ 17,931.78
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	8,416.49	\$ 8,416.49

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	7,621.00	\$ 7,621.00
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	7,575.44	\$ 10,501.83
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	6,223.27	\$ 6,223.27
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	5,245.45	\$ 5,245.45
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	4,377.72	\$ 6,068.83
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	3,372.08	\$ 3,372.08
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	2,918.48	\$ 4,045.89
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	568,842.56	\$ 788,586.44
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	299,126.27	\$ 414,678.75
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	276,050.02	\$ 382,688.14
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	275,439.20	\$ 275,439.20
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	244,179.60	\$ 338,506.18
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	234,409.91	\$ 234,409.91
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	230,406.90	\$ 319,413.09
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	186,371.82	\$ 186,371.82
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	177,881.32	\$ 177,881.32
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	154,252.20	\$ 154,252.20
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	99,695.94	\$ 138,208.48
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	99,078.57	\$ 99,078.57
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	72,727.19	\$ 100,821.70
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	64,531.69	\$ 64,531.69
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	64,355.92	\$ 89,216.61
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	57,628.15	\$ 79,889.90
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	40,376.23	\$ 55,973.57
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	39,443.96	\$ 54,681.16
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	37,315.31	\$ 37,315.31
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	35,853.11	\$ 35,853.11
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	35,716.64	\$ 35,716.64
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	23,470.31	\$ 32,536.89
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	22,720.64	\$ 31,497.62
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	19,520.15	\$ 27,060.78
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	14,544.00	\$ 14,544.00
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	12,272.72	\$ 12,272.72
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	9,351.60	\$ 12,964.12
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	6,064.61	\$ 8,407.37
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	4,386.60	\$ 4,386.60
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	3,969.39	\$ 5,502.77
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	3,786.78	\$ 5,249.61
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	2,417.50	\$ 2,417.50
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	1,978.84	\$ 1,978.84
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	1,452.45	\$ 1,452.45
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	1,179.50	\$ 1,179.50
Star Designated	2/4/2010	CITCO GLOBAL CUSTODY NV	USD	272,251.61	\$ 272,251.61
Star Designated	2/4/2010	CITCO GLOBAL CUSTODY NV	USD	225,100.58	\$ 225,100.58
Star Designated	2/4/2010	CITCO GLOBAL CUSTODY NV	USD	12,496.92	\$ 12,496.92
Star Designated	2/9/2010	CITCO GLOBAL CUSTODY NV	EUR	16,665.65	\$ 22,993.60
Star Designated	2/9/2010	CITCO GLOBAL CUSTODY NV	EUR	9,197.82	\$ 12,690.23

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	2/10/2010	Citco Fund Services Cayman Islands	USD	82,693.51	\$ 82,693.51
Elite Designated	2/10/2010	Citco Fund Services Cayman Islands	USD	41,009.87	\$ 41,009.87
Soundview Star Ltd.	2/10/2010	Citco Fund Services Cayman Islands	USD	29,963.28	\$ 29,963.28
Premium Designated	2/10/2010	Citco Fund Services Cayman Islands	USD	26,926.83	\$ 26,926.83
Soundview Premium Ltd.	2/10/2010	Citco Fund Services Cayman Islands	USD	25,290.29	\$ 25,290.29
Star Designated	2/10/2010	Citco Fund Services Cayman Islands	USD	23,542.58	\$ 23,542.58
Elite Designated	2/16/2010	Citco London	USD	1,186.27	\$ 1,186.27
Soundview Elite Ltd.	3/2/2010	Citco Fund Services Cayman Islands	USD	12,800.74	\$ 12,800.74
Elite Designated	3/2/2010	Citco Fund Services Cayman Islands	USD	6,912.57	\$ 6,912.57
Soundview Star Ltd.	3/2/2010	Citco Fund Services Cayman Islands	USD	5,682.73	\$ 5,682.73
Soundview Premium Ltd.	3/2/2010	Citco Fund Services Cayman Islands	USD	4,611.65	\$ 4,611.65
Star Designated	3/2/2010	Citco Fund Services Cayman Islands	USD	4,252.24	\$ 4,252.24
Premium Designated	3/2/2010	Citco Fund Services Cayman Islands	USD	3,218.06	\$ 3,218.06
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	1,758,511.03	\$ 2,405,115.54
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	713,464.14	\$ 975,804.90
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	561,251.21	\$ 561,251.21
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	535,211.78	\$ 535,211.78
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	507,554.43	\$ 694,182.19
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	483,122.98	\$ 483,122.98
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	390,507.93	\$ 534,097.70
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	292,903.76	\$ 292,903.76
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	270,467.64	\$ 270,467.64
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	260,649.05	\$ 356,489.71
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	257,306.26	\$ 351,917.77
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	184,107.52	\$ 184,107.52
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	169,599.80	\$ 231,961.65
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	133,093.73	\$ 133,093.73
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	109,439.46	\$ 149,680.35
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	92,068.74	\$ 125,922.42
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	71,220.22	\$ 71,220.22
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	60,924.96	\$ 83,327.07
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	59,258.47	\$ 81,047.81
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	50,187.62	\$ 50,187.62
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	47,387.17	\$ 64,811.43
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	34,599.79	\$ 34,599.79
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	30,200.17	\$ 30,200.17
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	27,442.93	\$ 27,442.93
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	12,631.51	\$ 12,631.51
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	11,626.23	\$ 15,901.19
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	11,479.19	\$ 15,700.09
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	6,868.20	\$ 6,868.20
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	5,803.31	\$ 7,937.19
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	3,038.90	\$ 4,156.30
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	69,872.47	\$ 69,872.47
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	57,100.58	\$ 57,100.58
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	52,545.37	\$ 72,186.83
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	48,419.34	\$ 66,518.49

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	46,723.95	\$ 46,723.95
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	42,306.20	\$ 58,120.26
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	40,519.16	\$ 40,519.16
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	39,988.42	\$ 39,988.42
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	38,045.51	\$ 38,045.51
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	29,643.34	\$ 40,724.02
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	27,781.87	\$ 38,166.73
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	20,631.43	\$ 20,631.43
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	17,900.75	\$ 24,592.05
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	16,062.31	\$ 16,062.31
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	15,291.75	\$ 21,007.81
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	8,945.14	\$ 12,288.83
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	6,683.74	\$ 9,182.12
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	5,518.48	\$ 7,581.29
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	4,535.20	\$ 4,535.20
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	4,278.83	\$ 4,278.83
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	4,063.21	\$ 5,582.04
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	3,736.56	\$ 5,133.29
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	3,730.07	\$ 3,730.07
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	975.68	\$ 975.68
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	883.53	\$ 883.53
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	880.48	\$ 1,209.60
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	721.43	\$ 721.43
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	608.09	\$ 608.09
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	508.82	\$ 699.02
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	390.91	\$ 390.91
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	339.21	\$ 466.01
Soundview Premium Ltd.	3/23/2010	Citco Fund Services Cayman Islands	USD	7,256.10	\$ 7,256.10
Soundview Star Ltd.	3/23/2010	Citco Fund Services Cayman Islands	USD	7,256.10	\$ 7,256.10
Soundview Elite Ltd.	3/23/2010	Citco Fund Services Cayman Islands	USD	7,256.10	\$ 7,256.10
Elite Designated	3/23/2010	Citco Fund Services Cayman Islands	USD	3,405.07	\$ 3,405.07
Star Designated	3/23/2010	Citco Fund Services Cayman Islands	USD	3,405.07	\$ 3,405.07
Premium Designated	3/23/2010	Citco Fund Services Cayman Islands	USD	3,388.95	\$ 3,388.95
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	63,796.59	\$ 85,551.23
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	33,547.48	\$ 44,987.17
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	30,959.44	\$ 41,516.61
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	30,250.18	\$ 30,250.18
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	27,385.13	\$ 36,723.46
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	26,399.73	\$ 26,399.73
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	25,840.50	\$ 34,652.11
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	20,707.98	\$ 20,707.98
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	19,764.59	\$ 19,764.59
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	17,139.13	\$ 17,139.13
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	11,181.06	\$ 14,993.80
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	11,008.73	\$ 11,008.73
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	8,156.47	\$ 10,937.83
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	7,217.62	\$ 9,678.83

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	7,170.19	\$ 7,170.19
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	6,463.09	\$ 8,667.00
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	4,528.26	\$ 6,072.40
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	4,423.70	\$ 5,932.18
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	4,146.14	\$ 4,146.14
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	3,983.68	\$ 3,983.68
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	3,968.51	\$ 3,968.51
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	2,632.23	\$ 3,529.82
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	2,548.16	\$ 3,417.08
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	2,189.21	\$ 2,935.73
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	1,869.08	\$ 2,506.44
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	1,616.00	\$ 1,616.00
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	1,363.63	\$ 1,363.63
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	1,048.80	\$ 1,406.44
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	1,031.55	\$ 1,383.31
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	680.15	\$ 912.08
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	487.40	\$ 487.40
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	445.17	\$ 596.97
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	424.69	\$ 569.51
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	268.61	\$ 268.61
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	219.87	\$ 219.87
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	161.38	\$ 161.38
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	131.06	\$ 131.06
Soundview Premium Ltd.	3/29/2010	Citco BVI Ltd	USD	4,290.00	\$ 4,290.00
Soundview Elite Ltd.	3/29/2010	Citco BVI Ltd	USD	3,730.00	\$ 3,730.00
Soundview Star Ltd.	3/29/2010	Citco BVI Ltd	USD	3,476.38	\$ 3,476.38
Soundview Elite Ltd.	3/30/2010	Citco Fund Services Cayman Islands	USD	12,615.19	\$ 12,615.19
Elite Designated	3/30/2010	Citco Fund Services Cayman Islands	USD	8,903.69	\$ 8,903.69
Star Designated	3/30/2010	Citco Fund Services Cayman Islands	USD	6,202.24	\$ 6,202.24
Soundview Star Ltd.	3/30/2010	Citco Fund Services Cayman Islands	USD	5,644.75	\$ 5,644.75
Premium Designated	3/30/2010	Citco Fund Services Cayman Islands	USD	5,199.08	\$ 5,199.08
Soundview Premium Ltd.	3/30/2010	Citco Fund Services Cayman Islands	USD	4,571.30	\$ 4,571.30
Soundview Elite Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	28,617.88	\$ 28,617.88
Soundview Elite Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	14,289.40	\$ 14,289.40
Elite Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	14,207.26	\$ 14,207.26
Soundview Star Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	11,988.38	\$ 11,988.38
Star Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	10,359.50	\$ 10,359.50
Soundview Premium Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	9,910.40	\$ 9,910.40
Premium Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	6,833.34	\$ 6,833.34
Elite Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	6,644.83	\$ 6,644.83
Soundview Star Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	5,821.39	\$ 5,821.39
Soundview Premium Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	4,814.41	\$ 4,814.41
Star Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	4,702.99	\$ 4,702.99
Premium Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	2,969.27	\$ 2,969.27
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	142,901.48	\$ 188,930.05
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	57,978.07	\$ 76,652.81
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	45,699.48	\$ 45,699.48

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	43,579.24	\$ 43,579.24
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	41,245.28	\$ 54,530.38
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	39,337.94	\$ 39,337.94
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	31,733.75	\$ 41,955.19
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	23,849.47	\$ 23,849.47
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	22,022.64	\$ 22,022.64
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	21,181.06	\$ 28,003.48
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	20,909.42	\$ 27,644.34
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	14,990.82	\$ 14,990.82
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	13,782.15	\$ 18,221.38
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	10,837.06	\$ 10,837.06
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	8,893.36	\$ 11,757.91
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	7,481.76	\$ 9,891.63
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	5,799.06	\$ 5,799.06
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	4,950.93	\$ 6,545.62
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	4,815.51	\$ 6,366.59
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	4,086.48	\$ 4,086.48
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	3,850.81	\$ 5,091.16
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	2,817.26	\$ 2,817.26
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	2,459.02	\$ 2,459.02
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	2,234.52	\$ 2,234.52
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	1,028.51	\$ 1,028.51
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	944.78	\$ 1,249.09
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	932.82	\$ 1,233.28
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	591.53	\$ 591.53
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	471.59	\$ 623.49
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	246.95	\$ 326.49
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	454,293.86	\$ 418,450.07
Soundview Star Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	215,722.74	\$ 198,702.22
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	92,422.16	\$ 85,130.05
Soundview Elite Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	52,656.48	\$ 48,501.88
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	41,791.59	\$ 38,494.23
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	41,360.42	\$ 38,097.08
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	39,923.18	\$ 36,773.24
Soundview Star Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	32,080.10	\$ 29,548.98
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	24,145.53	\$ 22,240.45
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	851,310.27	\$ 1,105,596.65
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	342,918.95	\$ 445,348.84
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	277,126.55	\$ 277,126.55
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	270,552.81	\$ 270,552.81
Soundview Premium Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	240,345.73	\$ 240,345.73
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	238,441.69	\$ 238,441.69
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	236,923.75	\$ 307,692.87
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	179,426.75	\$ 233,021.52
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	114,309.77	\$ 148,454.10
Soundview Premium Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	95,155.36	\$ 95,155.36
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	89,687.45	\$ 116,477.09

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	53,158.49	\$ 69,036.93
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	50,595.32	\$ 65,708.14
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	47,939.07	\$ 62,258.47
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	37,946.49	\$ 49,281.11
Soundview Premium Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	33,772.85	\$ 43,860.80
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	29,588.25	\$ 38,426.26
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	22,476.29	\$ 29,189.96
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	20,096.55	\$ 20,096.55
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	4,588.07	\$ 5,958.53
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	28,307.45	\$ 28,307.45
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	28,307.45	\$ 28,307.45
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	27,759.49	\$ 27,759.49
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	23,432.79	\$ 23,432.79
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	18,058.41	\$ 22,778.88
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	16,053.69	\$ 16,053.69
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	9,408.40	\$ 9,408.40
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	4,445.89	\$ 5,608.05
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	4,297.70	\$ 5,421.12
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	2,299.75	\$ 2,900.90
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	2,116.79	\$ 2,116.79
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	1,806.66	\$ 2,278.92
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	541,924.73	\$ 659,955.94
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	219,869.51	\$ 267,757.09
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	172,983.79	\$ 172,983.79
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	164,958.42	\$ 164,958.42
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	156,409.83	\$ 190,475.89
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	148,907.67	\$ 148,907.67
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	120,340.34	\$ 146,550.47
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	90,275.71	\$ 90,275.71
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	83,360.64	\$ 83,360.64
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	80,319.60	\$ 97,813.21
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	79,293.43	\$ 96,563.54
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	56,742.50	\$ 56,742.50
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	52,267.68	\$ 63,651.58
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	41,022.90	\$ 41,022.90
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	33,729.44	\$ 41,075.71
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	28,368.41	\$ 34,547.05
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	21,952.90	\$ 21,952.90
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	18,778.01	\$ 22,867.86
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	18,260.12	\$ 22,237.17
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	15,466.37	\$ 15,466.37
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	14,606.18	\$ 17,787.41
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	10,664.78	\$ 10,664.78
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	9,311.00	\$ 9,311.00
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	8,453.92	\$ 8,453.92
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	3,895.81	\$ 3,895.81
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	3,586.81	\$ 4,368.02

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	3,538.85	\$ 4,309.61
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	2,113.48	\$ 2,113.48
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	1,793.40	\$ 2,184.00
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	930.27	\$ 1,132.88
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	558,349.17	\$ 685,261.94
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	290,931.81	\$ 357,060.61
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	264,549.73	\$ 264,549.73
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	263,409.44	\$ 323,282.41
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	242,960.43	\$ 298,185.34
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	224,101.27	\$ 275,039.49
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	218,737.79	\$ 218,737.79
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	181,096.56	\$ 181,096.56
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	172,848.67	\$ 172,848.67
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	149,880.00	\$ 149,880.00
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	96,961.40	\$ 119,000.73
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	96,273.57	\$ 96,273.57
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	70,743.27	\$ 86,823.22
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	62,703.23	\$ 62,703.23
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	62,594.14	\$ 76,821.79
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	56,044.36	\$ 68,783.24
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	39,279.60	\$ 48,207.85
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	38,365.68	\$ 47,086.20
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	36,252.11	\$ 36,252.11
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	34,834.05	\$ 34,834.05
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	34,708.64	\$ 34,708.64
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	22,829.00	\$ 28,018.03
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	22,095.96	\$ 27,118.37
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	18,982.92	\$ 23,297.74
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	16,203.08	\$ 19,886.04
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	14,132.34	\$ 14,132.34
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	11,923.26	\$ 11,923.26
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	9,101.14	\$ 11,169.83
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	9,038.91	\$ 9,038.91
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	8,948.82	\$ 10,982.89
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	5,902.42	\$ 7,244.04
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	4,263.82	\$ 4,263.82
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	3,855.61	\$ 4,731.99
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	3,684.25	\$ 4,521.68
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	2,344.14	\$ 2,344.14
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	1,919.68	\$ 1,919.68
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	1,418.06	\$ 1,418.06
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	1,147.95	\$ 1,147.95
Premium Designated	8/23/2010	Citco BVI Ltd	USD	700.00	\$ 700.00
Soundview Premium Ltd.	10/6/2010	Citco Banking Corp	USD	3,905.00	\$ 3,905.00
Soundview Elite Ltd.	11/9/2010	Citco Banking Corp	USD	10,570.07	\$ 10,570.07
Soundview Premium Ltd.	12/21/2010	Citco Banking Corp	USD	2,522.83	\$ 2,522.83
Soundview Star Ltd.	1/13/2011	Citco Banking Corp	USD	1,797.95	\$ 1,797.95

EXHIBIT 1

Unreconciled Soundview Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Elite Designated	3/24/2011	Citco Banking Corp	USD	457.61	\$ 457.61
Soundview Star Ltd.	4/6/2011	Citco Banking Corp	USD	8,348.15	\$ 8,348.15
Soundview Premium Ltd.	4/6/2011	Citco Banking Corp	USD	6,808.39	\$ 6,808.39

EXHIBIT 2

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	350,881.20	\$ 447,303.35
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	132,408.00	\$ 168,793.72
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	93,572.73	\$ 119,286.52
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	81,364.75	\$ 81,364.75
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	47,000.00	\$ 59,915.60
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	34,478.43	\$ 34,478.43
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	25,500.76	\$ 25,500.76
Soundview Premium Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	24,203.74	\$ 24,203.74
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	15,195.30	\$ 15,195.30
Soundview Premium Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	13,284.09	\$ 13,284.09
Soundview Elite Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	EUR	11,903.48	\$ 15,174.56
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	11,852.33	\$ 11,852.33
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	10,639.74	\$ 10,639.74
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	8,123.41	\$ 8,123.41
Soundview Star Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	CHF	7,202.72	\$ 6,110.07
Soundview Premium Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	5,438.99	\$ 5,438.99
Soundview Premium Ltd.	11/10/2008	CITCO GLOBAL CUSTODY NV	USD	1,035.70	\$ 1,035.70
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	94,373.06	\$ 118,173.95
Soundview Elite Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	USD	92,535.83	\$ 92,535.83
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	USD	87,185.24	\$ 87,185.24
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	68,731.55	\$ 86,065.65
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	66,704.67	\$ 83,527.59
Soundview Star Ltd.	11/11/2008	Yves Bloch	USD	65,644.88	\$ 65,644.88
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	54,278.47	\$ 67,967.50
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	52,493.26	\$ 65,732.06
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	48,733.10	\$ 61,023.59
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	38,923.76	\$ 48,740.33
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	27,703.31	\$ 34,690.08
Soundview Elite Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	26,633.75	\$ 33,350.78
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	25,949.17	\$ 32,493.55
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	24,946.25	\$ 31,237.69
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	23,671.01	\$ 29,640.84
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	22,067.77	\$ 27,633.26
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	USD	19,056.75	\$ 19,056.75
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	17,182.18	\$ 21,515.53
Soundview Elite Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	16,677.74	\$ 20,883.87
Soundview Elite Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	11,509.83	\$ 14,412.61
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	11,296.68	\$ 14,145.70
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	10,686.97	\$ 13,382.22
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	9,213.15	\$ 11,536.71
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	7,762.82	\$ 9,720.60
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	7,601.86	\$ 9,519.05
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	6,465.07	\$ 8,095.56
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	4,156.31	\$ 5,204.53
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	3,560.92	\$ 4,458.98
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	3,380.03	\$ 4,232.47
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	3,152.13	\$ 3,947.10

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	2,090.97	\$ 2,618.31
Soundview Premium Ltd.	11/11/2008	CITCO GLOBAL CUSTODY NV	EUR	1,501.76	\$ 1,880.50
Soundview Premium Ltd.	11/12/2008	Soundview Capital Management	CHF	30,750.00	\$ 25,916.10
Soundview Star Ltd.	11/12/2008	Soundview Capital Management	EUR	18,650.00	\$ 23,321.83
Soundview Premium Ltd.	11/12/2008	Soundview Capital Management	EUR	10,200.00	\$ 12,755.10
Soundview Star Ltd.	11/12/2008	Soundview Capital Management	CHF	3,000.00	\$ 2,528.40
Soundview Star Ltd.	11/12/2008	Soundview Capital Management	EUR	2,125.00	\$ 2,657.31
Soundview Elite Ltd.	11/12/2008	Soundview Capital Management	CHF	2,100.00	\$ 1,769.88
Soundview Premium Ltd.	11/12/2008	Soundview Capital Management	USD	1,800.00	\$ 1,800.00
Soundview Elite Ltd.	11/12/2008	Soundview Capital Management	EUR	1,550.00	\$ 1,938.28
Soundview Star Ltd.	11/12/2008	Soundview Capital Management	USD	1,245.00	\$ 1,245.00
Soundview Premium Ltd.	11/12/2008	Soundview Capital Management	USD	800.00	\$ 800.00
Soundview Premium Ltd.	11/12/2008	Soundview Capital Management	EUR	700.00	\$ 875.35
Soundview Premium Ltd.	11/12/2008	Soundview Capital Management	EUR	350.00	\$ 437.68
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	563,544.46	\$ 563,544.46
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	478,097.20	\$ 478,097.20
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	166,094.40	\$ 166,094.40
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	131,269.94	\$ 131,269.94
Soundview Elite Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	121,110.50	\$ 121,110.50
Soundview Star Ltd.	11/14/2008	CITCO GLOBAL CUSTODY NV	USD	106,394.45	\$ 106,394.45
Soundview Star Ltd.	11/18/2008	Soundview Capital Management	EUR	83,044.26	\$ 104,785.25
Soundview Elite Ltd.	11/18/2008	Soundview Capital Management	EUR	53,524.16	\$ 67,536.79
Soundview Premium Ltd.	11/18/2008	Soundview Capital Management	EUR	44,312.72	\$ 55,913.79
Soundview Star Ltd.	11/18/2008	Soundview Capital Management	USD	40,435.03	\$ 40,435.03
Soundview Elite Ltd.	11/18/2008	Soundview Capital Management	USD	40,407.32	\$ 40,407.32
Soundview Star Ltd.	11/18/2008	Citco Fund Services Cayman Islands	USD	31,841.15	\$ 31,841.15
Soundview Premium Ltd.	11/18/2008	Citco Fund Services Cayman Islands	USD	26,733.18	\$ 26,733.18
Soundview Elite Ltd.	11/18/2008	Citco Fund Services Cayman Islands	USD	24,165.10	\$ 24,165.10
Soundview Premium Ltd.	11/18/2008	Soundview Capital Management	USD	24,036.39	\$ 24,036.39
Soundview Premium Ltd.	11/18/2008	Soundview Capital Management	EUR	20,239.78	\$ 25,538.55
Soundview Premium Ltd.	11/18/2008	Soundview Capital Management	USD	16,911.05	\$ 16,911.05
Soundview Elite Ltd.	11/18/2008	Soundview Capital Management	CHF	16,254.24	\$ 13,510.52
Soundview Premium Ltd.	11/18/2008	Soundview Capital Management	CHF	15,507.91	\$ 12,890.17
Soundview Star Ltd.	11/18/2008	Soundview Capital Management	CHF	10,506.45	\$ 8,732.96
Soundview Elite Ltd.	11/20/2008	CITCO GLOBAL CUSTODY NV	EUR	132,408.00	\$ 164,887.68
Soundview Premium Ltd.	11/20/2008	Citco Fund Services Cayman Islands	USD	3,716.66	\$ 3,716.66
Soundview Star Ltd.	11/20/2008	Citco Fund Services Cayman Islands	USD	3,716.66	\$ 3,716.66
Soundview Elite Ltd.	11/20/2008	Citco Fund Services Cayman Islands	USD	3,716.66	\$ 3,716.66
Soundview Elite Ltd.	11/24/2008	CITCO GLOBAL CUSTODY NV	EUR	446,282.15	\$ 578,069.27
Soundview Elite Ltd.	11/24/2008	CITCO GLOBAL CUSTODY NV	EUR	168,285.22	\$ 217,979.85
Soundview Elite Ltd.	11/27/2008	CITCO GLOBAL CUSTODY NV	EUR	350,881.20	\$ 452,777.10
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	17,116.78	\$ 21,767.41
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	8,219.49	\$ 10,452.73
Soundview Premium Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	USD	7,785.49	\$ 7,785.49
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	USD	6,462.07	\$ 6,462.07
Soundview Star Ltd.	12/3/2008	Yves Bloch	USD	5,982.25	\$ 5,982.25
Soundview Premium Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	3,628.12	\$ 4,613.88

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	USD	1,736.65	\$ 1,736.65
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	1,300.86	\$ 1,654.30
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	814.59	\$ 1,035.91
Soundview Elite Ltd.	12/3/2008	CITCO GLOBAL CUSTODY NV	EUR	562.17	\$ 714.91
Soundview Star Ltd.	12/12/2008	Soundview Capital Management	EUR	77,937.49	\$ 104,194.63
Soundview Elite Ltd.	12/12/2008	Soundview Capital Management	EUR	49,546.32	\$ 66,238.48
Soundview Star Ltd.	12/12/2008	Soundview Capital Management	USD	37,472.07	\$ 37,472.07
Soundview Elite Ltd.	12/12/2008	Soundview Capital Management	USD	36,112.93	\$ 36,112.93
Soundview Premium Ltd.	12/12/2008	Soundview Capital Management	EUR	32,612.75	\$ 43,599.99
Soundview Premium Ltd.	12/12/2008	Soundview Capital Management	USD	23,498.49	\$ 23,498.49
Soundview Elite Ltd.	12/12/2008	Soundview Capital Management	CHF	15,519.78	\$ 13,168.53
Soundview Premium Ltd.	12/12/2008	Soundview Capital Management	USD	15,472.46	\$ 15,472.46
Soundview Premium Ltd.	12/12/2008	Soundview Capital Management	CHF	14,751.26	\$ 12,516.44
Soundview Star Ltd.	12/12/2008	Soundview Capital Management	CHF	9,910.75	\$ 8,409.27
Soundview Star Ltd.	12/19/2008	Citco Fund Services Cayman Islands	USD	27,481.73	\$ 27,481.73
Soundview Premium Ltd.	12/19/2008	Citco Fund Services Cayman Islands	USD	22,838.60	\$ 22,838.60
Soundview Elite Ltd.	12/19/2008	Citco Fund Services Cayman Islands	USD	20,855.84	\$ 20,855.84
Soundview Premium Ltd.	1/13/2009	Soundview Capital Management	EUR	19,013.81	\$ 25,064.00
Soundview Elite Ltd.	1/16/2009	Soundview Capital Management	EUR	4,680.80	\$ 6,210.02
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	471,875.85	\$ 471,875.85
Soundview Star Ltd.	1/23/2009	Citco Fund Services Cayman Islands	USD	26,017.54	\$ 26,017.54
Soundview Premium Ltd.	1/23/2009	Citco Fund Services Cayman Islands	USD	21,292.96	\$ 21,292.96
Soundview Elite Ltd.	1/23/2009	Citco Fund Services Cayman Islands	USD	19,630.49	\$ 19,630.49
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	1,458,277.10	\$ 1,935,425.37
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	307,414.85	\$ 307,414.85
Soundview Star Ltd.	1/28/2009	Soundview Capital Management	EUR	67,045.91	\$ 88,272.65
Soundview Elite Ltd.	1/28/2009	Soundview Capital Management	EUR	46,028.83	\$ 60,601.56
Soundview Elite Ltd.	1/28/2009	Soundview Capital Management	USD	35,573.77	\$ 35,573.77
Soundview Star Ltd.	1/28/2009	Soundview Capital Management	USD	32,936.72	\$ 32,936.72
Soundview Premium Ltd.	1/28/2009	Soundview Capital Management	EUR	28,506.57	\$ 37,531.75
Soundview Premium Ltd.	1/28/2009	Soundview Capital Management	USD	21,796.86	\$ 21,796.86
Soundview Premium Ltd.	1/28/2009	Soundview Capital Management	USD	14,198.52	\$ 14,198.52
Soundview Elite Ltd.	1/29/2009	Soundview Capital Management	CHF	15,211.89	\$ 13,190.23
Soundview Premium Ltd.	1/29/2009	Soundview Capital Management	CHF	13,526.63	\$ 11,728.94
Soundview Star Ltd.	1/29/2009	Soundview Capital Management	CHF	8,716.62	\$ 7,558.18
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	718,586.19	\$ 953,707.59
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	454,388.20	\$ 603,064.02
Soundview Star Ltd.	2/3/2009	CITCO GLOBAL CUSTODY NV	USD	11,907.87	\$ 11,907.87
Soundview Elite Ltd.	2/3/2009	CITCO GLOBAL CUSTODY NV	USD	10,263.22	\$ 10,263.22
Soundview Premium Ltd.	2/3/2009	CITCO GLOBAL CUSTODY NV	USD	10,242.21	\$ 10,242.21
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	243,427.03	\$ 243,427.03
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	383,477.74	\$ 335,696.41
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	210,042.96	\$ 183,871.61
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	206,600.16	\$ 274,199.73
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	197,240.38	\$ 172,664.23
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	153,949.85	\$ 134,767.70
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	147,733.00	\$ 196,071.24

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	122,337.79	\$ 162,366.71
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	94,338.73	\$ 125,206.36
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	89,817.84	\$ 119,206.24
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	80,271.82	\$ 106,536.76
Soundview Premium Ltd.	2/16/2009	Soundview Capital Management	USD	17,078.01	\$ 17,078.01
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	73,651.32	\$ 97,750.03
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	63,070.71	\$ 83,707.45
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	60,514.67	\$ 80,315.07
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	58,735.85	\$ 51,417.36
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	164,181.57	\$ 164,181.57
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	56,702.35	\$ 75,255.36
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	55,663.41	\$ 73,876.48
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	50,051.43	\$ 66,428.26
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	46,050.72	\$ 40,312.80
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	41,457.40	\$ 55,022.26
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	40,057.66	\$ 53,164.53
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	39,892.48	\$ 52,945.30
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	39,158.63	\$ 34,279.46
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	32,602.55	\$ 43,270.10
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	30,076.85	\$ 26,329.27
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	28,733.71	\$ 38,135.38
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	26,087.58	\$ 22,837.07
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	24,518.72	\$ 21,463.69
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	23,126.04	\$ 20,244.54
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	22,110.89	\$ 19,355.87
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	21,800.47	\$ 19,084.13
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,730.87	\$ 27,514.01
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,670.01	\$ 27,433.24
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,430.93	\$ 27,115.93
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,430.93	\$ 27,115.93
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,165.76	\$ 26,764.00
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	20,130.99	\$ 26,717.85
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	125,634.59	\$ 125,634.59
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	19,422.42	\$ 25,777.44
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	18,104.84	\$ 15,848.98
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	1,033,355.96	\$ 1,360,826.46
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	994,417.72	\$ 1,309,548.70
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	10,558.88	\$ 14,013.75
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	10,206.77	\$ 13,546.43
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	9,383.81	\$ 8,214.59
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	9,098.56	\$ 7,964.88
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	7,550.67	\$ 6,609.86
Soundview Premium Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	EUR	7,076.93	\$ 9,392.50
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	190,280.06	\$ 166,571.16
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	770,330.85	\$ 770,330.85
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	734,593.99	\$ 734,593.99
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	174,334.99	\$ 152,612.85

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	51,426.66	\$ 45,018.90
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	45,713.64	\$ 40,017.72
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	38,083.60	\$ 33,338.38
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	22,856.82	\$ 20,008.86
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	19,379.54	\$ 16,964.85
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	16,439.79	\$ 14,391.39
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	513,588.85	\$ 676,345.16
Soundview Star Ltd.	4/7/2009	CITCO GLOBAL CUSTODY NV	CHF	10,098.86	\$ 8,840.54
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	480,288.81	\$ 632,492.33
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	371,226.07	\$ 371,226.07
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	363,283.24	\$ 478,407.70
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	344,741.22	\$ 453,989.71
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	77,588.66	\$ 115,195.88
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	279,674.65	\$ 279,674.65
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	274,241.93	\$ 361,149.20
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	252,691.07	\$ 252,691.07
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	224,790.53	\$ 296,026.65
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	212,426.78	\$ 279,744.83
Soundview Elite Ltd.	6/26/2009	Soundview Capital Management	EUR	172,417.00	\$ 242,349.34
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	160,537.81	\$ 160,537.81
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	147,967.82	\$ 147,967.82
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	138,489.11	\$ 182,376.31
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	133,032.39	\$ 133,032.39
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	129,693.23	\$ 179,819.66
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	129,455.73	\$ 170,480.25
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	124,806.21	\$ 173,043.81
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	123,705.90	\$ 162,908.30
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	123,705.90	\$ 162,908.30
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	45,965.91	\$ 68,245.59
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	113,293.70	\$ 113,293.70
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	106,312.40	\$ 140,002.80
Soundview Elite Ltd.	6/24/2009	Soundview Capital Management	USD	100,981.80	\$ 100,981.80
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	98,221.14	\$ 98,221.14
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	96,754.24	\$ 96,754.24
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	92,265.66	\$ 92,265.66
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	39,273.40	\$ 39,273.40
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	71,009.01	\$ 71,009.01
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	70,589.30	\$ 92,959.05
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	68,887.35	\$ 68,887.35
Soundview Star Ltd.	3/31/2009	Soundview Capital Management	EUR	67,858.26	\$ 89,912.19
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	66,121.22	\$ 87,075.03
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	1,674,894.28	\$ 2,224,594.58
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	64,922.28	\$ 85,496.15
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	1,596,230.56	\$ 2,120,113.43
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	64,458.91	\$ 89,372.28
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	64,375.02	\$ 84,775.46
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	1,464,803.14	\$ 1,945,551.53

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	880,691.96	\$ 1,169,735.06
Soundview Elite Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	CHF	62,389.64	\$ 54,403.77
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	786,115.55	\$ 1,044,118.67
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	625,338.30	\$ 830,574.33
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	568,938.50	\$ 755,664.12
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	471,189.13	\$ 625,833.40
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	60,279.52	\$ 83,577.55
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	419,090.91	\$ 556,636.55
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	346,139.57	\$ 459,742.58
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	345,772.23	\$ 459,254.68
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	250,045.88	\$ 332,110.94
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	57,523.48	\$ 75,752.67
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	247,724.73	\$ 329,027.99
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	2,089,345.51	\$ 2,089,345.51
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	1,195,727.64	\$ 1,195,727.64
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	1,137,613.52	\$ 1,137,613.52
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	223,283.39	\$ 296,565.00
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	687,133.35	\$ 912,650.52
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	214,078.63	\$ 284,339.24
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	54,365.93	\$ 71,594.49
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	669,709.85	\$ 669,709.85
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	616,898.83	\$ 616,898.83
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	597,539.71	\$ 597,539.71
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	588,078.53	\$ 588,078.53
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	522,132.44	\$ 693,496.31
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	193,193.56	\$ 256,599.69
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	342,165.81	\$ 342,165.81
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	179,325.19	\$ 238,179.72
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	50,055.22	\$ 50,055.22
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	178,404.18	\$ 236,956.43
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	281,353.09	\$ 281,353.09
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	49,689.02	\$ 65,435.47
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	197,158.33	\$ 197,158.33
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	168,305.03	\$ 223,542.74
Soundview Elite Ltd.	5/6/2009	Soundview Capital Management	EUR	48,176.51	\$ 64,243.38
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	192,699.51	\$ 255,943.49
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	172,427.18	\$ 229,017.78
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	47,491.71	\$ 47,491.71
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	168,965.41	\$ 224,419.86
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	147,100.53	\$ 195,378.92
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	46,693.50	\$ 61,490.67
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	46,626.32	\$ 46,626.32
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	158,166.42	\$ 158,166.42
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	141,998.86	\$ 188,602.89
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	135,201.95	\$ 179,575.23
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	132,641.23	\$ 176,174.08
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	45,594.53	\$ 63,216.82

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	137,588.96	\$ 182,745.66
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	122,515.91	\$ 162,725.63
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	45,004.91	\$ 59,266.97
Soundview Elite Ltd.	3/31/2009	Soundview Capital Management	EUR	44,898.53	\$ 59,490.55
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	121,029.77	\$ 160,751.74
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	113,538.84	\$ 113,538.84
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	111,534.43	\$ 111,534.43
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	43,267.37	\$ 59,990.21
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	110,005.02	\$ 146,108.67
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	106,506.94	\$ 141,462.52
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	22,496.91	\$ 33,401.16
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	100,762.61	\$ 133,832.90
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	105,837.66	\$ 140,573.58
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	105,675.16	\$ 105,675.16
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	88,198.05	\$ 117,144.65
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	41,235.30	\$ 54,302.77
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	41,235.30	\$ 54,302.77
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	77,018.95	\$ 102,296.57
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	86,393.81	\$ 114,748.26
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	83,300.71	\$ 110,640.00
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	81,352.22	\$ 108,052.02
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	21,678.13	\$ 21,309.60
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	77,103.87	\$ 102,409.36
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	76,827.03	\$ 102,041.66
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	74,085.30	\$ 98,400.10
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	37,664.26	\$ 37,664.26
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	59,166.56	\$ 59,166.56
Soundview Elite Ltd.	5/6/2009	Soundview Capital Management	USD	36,980.52	\$ 36,980.52
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	36,828.42	\$ 48,499.35
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	36,803.22	\$ 48,466.16
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	67,632.92	\$ 89,830.04
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	52,918.83	\$ 70,286.79
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	48,508.93	\$ 64,429.56
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	36,129.20	\$ 36,129.20
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	36,003.93	\$ 47,413.58
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	35,176.92	\$ 35,176.92
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	48,345.76	\$ 64,212.84
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	35,127.38	\$ 35,127.38
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	46,947.35	\$ 46,947.35
Soundview Elite Ltd.	3/31/2009	Soundview Capital Management	USD	34,691.56	\$ 34,691.56
Soundview Star Ltd.	3/25/2009	Citco Fund Services Cayman Islands	USD	34,658.08	\$ 34,658.08
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	34,419.23	\$ 47,722.26
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	45,832.12	\$ 60,874.22
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	45,324.98	\$ 60,200.64
Soundview Star Ltd.	3/31/2009	Soundview Capital Management	USD	33,382.63	\$ 33,382.63
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	58,066.14	\$ 77,123.45
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	57,938.37	\$ 76,953.74

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	45,315.32	\$ 45,315.32
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	32,217.26	\$ 32,217.26
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	55,750.31	\$ 74,047.56
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	31,738.22	\$ 31,738.22
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	53,519.66	\$ 71,084.81
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	30,981.38	\$ 40,799.38
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	53,519.66	\$ 71,084.81
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	53,237.50	\$ 70,710.05
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	30,513.33	\$ 40,183.00
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	52,167.42	\$ 69,288.77
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	30,171.29	\$ 39,732.57
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	30,171.29	\$ 39,732.57
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	30,141.31	\$ 30,141.31
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	48,589.86	\$ 64,537.05
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	48,446.12	\$ 64,346.14
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	47,525.11	\$ 63,122.85
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	46,401.80	\$ 61,630.87
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	36,305.06	\$ 36,305.06
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	45,342.38	\$ 60,223.75
Soundview Elite Ltd.	3/25/2009	Citco Fund Services Cayman Islands	USD	28,638.30	\$ 28,638.30
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	28,568.16	\$ 28,568.16
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	45,118.78	\$ 59,926.76
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	30,869.32	\$ 41,000.63
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	28,212.74	\$ 39,116.96
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	43,031.87	\$ 57,154.93
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	42,888.13	\$ 56,964.01
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	42,590.00	\$ 56,568.04
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	42,009.71	\$ 55,797.30
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	42,009.71	\$ 55,797.30
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	29,071.94	\$ 29,071.94
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	26,664.51	\$ 35,114.49
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	26,661.02	\$ 36,965.50
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	26,459.41	\$ 35,143.39
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	26,315.36	\$ 26,315.36
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	22,459.63	\$ 29,830.88
Soundview Premium Ltd.	3/31/2009	Soundview Capital Management	EUR	26,306.12	\$ 34,855.61
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	21,556.61	\$ 21,556.61
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	37,266.25	\$ 49,497.03
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	21,432.49	\$ 21,432.49
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	21,167.53	\$ 28,114.71
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	21,167.53	\$ 28,114.71
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	20,920.58	\$ 27,786.71
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	31,495.30	\$ 41,832.06
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	20,325.24	\$ 26,995.98
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	19,960.81	\$ 19,960.81
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	19,695.84	\$ 19,695.84
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	29,376.45	\$ 39,017.80

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	29,168.83	\$ 38,742.04
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	28,971.85	\$ 38,480.41
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	28,657.75	\$ 38,063.22
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	23,629.38	\$ 31,117.53
Soundview Star Ltd.	4/8/2009	Citco Fund Services Cayman Islands	USD	28,561.47	\$ 28,561.47
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	16,642.13	\$ 16,642.13
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	26,214.14	\$ 34,817.62
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	14,260.74	\$ 14,260.74
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	25,341.05	\$ 33,657.98
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	24,856.59	\$ 33,014.52
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	24,824.65	\$ 32,972.10
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	24,654.29	\$ 32,745.83
Soundview Premium Ltd.	3/25/2009	Citco Fund Services Cayman Islands	USD	22,507.24	\$ 22,507.24
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	24,617.02	\$ 32,696.33
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	13,940.96	\$ 13,940.96
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	22,134.61	\$ 22,134.61
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	22,977.30	\$ 30,518.45
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	22,047.00	\$ 22,047.00
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	13,229.71	\$ 17,571.70
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	13,039.14	\$ 13,039.14
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	22,418.31	\$ 29,776.00
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	12,788.72	\$ 16,985.98
Soundview Premium Ltd.	4/8/2009	Citco Fund Services Cayman Islands	USD	21,767.07	\$ 21,767.07
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	11,621.34	\$ 11,621.34
Soundview Elite Ltd.	4/8/2009	Citco Fund Services Cayman Islands	USD	21,433.59	\$ 21,433.59
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	6,614.85	\$ 8,785.84
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	4,588.10	\$ 4,588.10
Soundview Premium Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	USD	1,544.68	\$ 1,544.68
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	20,368.67	\$ 27,053.67
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	20,027.95	\$ 26,601.12
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	19,532.84	\$ 25,943.52
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	15,971.25	\$ 21,213.01
Soundview Elite Ltd.	4/22/2009	Citco Fund Services Cayman Islands	USD	21,029.99	\$ 21,029.99
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	15,752.98	\$ 20,923.11
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	15,066.97	\$ 15,066.97
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	14,906.50	\$ 19,798.81
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	13,969.52	\$ 18,554.32
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	13,905.63	\$ 18,469.46
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	12,931.39	\$ 17,175.47
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	12,532.11	\$ 16,645.15
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	11,733.54	\$ 15,584.49
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	11,722.90	\$ 15,570.36
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	11,717.57	\$ 15,563.28
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	11,318.29	\$ 15,032.95
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	9,737.14	\$ 12,932.87
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	9,540.16	\$ 12,671.24
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,985.62	\$ 10,606.50

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,852.53	\$ 10,429.73
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,852.53	\$ 10,429.73
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,815.26	\$ 10,380.23
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	20,163.69	\$ 20,163.69
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	7,453.25	\$ 9,899.41
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	6,920.87	\$ 9,192.30
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	5,856.12	\$ 7,778.10
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	4,429.36	\$ 5,883.08
Soundview Star Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	EUR	3,726.62	\$ 4,949.70
Soundview Premium Ltd.	3/31/2009	Soundview Capital Management	USD	19,925.71	\$ 19,925.71
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	18,839.75	\$ 18,839.75
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	18,584.89	\$ 18,584.89
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	10,566.21	\$ 15,687.65
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	17,381.34	\$ 24,099.23
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	17,335.16	\$ 17,335.16
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	17,101.87	\$ 22,521.45
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	16,775.22	\$ 16,775.22
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	16,708.98	\$ 16,708.98
Soundview Elite Ltd.	6/3/2009	Citco Fund Services Cayman Islands	USD	16,461.90	\$ 16,461.90
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	16,247.57	\$ 22,644.24
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	16,208.97	\$ 21,345.59
Soundview Elite Ltd.	4/17/2009	CITCO GLOBAL CUSTODY NV	USD	16,108.63	\$ 16,108.63
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	15,996.55	\$ 21,065.86
Soundview Elite Ltd.	5/6/2009	Soundview Capital Management	CHF	15,766.09	\$ 13,937.22
Soundview Premium Ltd.	3/31/2009	Soundview Capital Management	EUR	15,646.74	\$ 20,731.93
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	15,525.93	\$ 21,638.49
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	15,525.93	\$ 21,638.49
Soundview Elite Ltd.	3/31/2009	Soundview Capital Management	CHF	14,784.15	\$ 12,974.57
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	14,361.97	\$ 18,913.28
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	14,229.78	\$ 14,229.78
Soundview Elite Ltd.	6/18/2009	Citco Fund Services Cayman Islands	USD	14,195.79	\$ 14,195.79
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	13,919.12	\$ 18,330.09
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	13,883.11	\$ 18,282.67
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	13,649.09	\$ 17,974.49
Elite Designated	6/3/2009	Citco Fund Services Cayman Islands	USD	13,456.06	\$ 13,456.06
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	13,342.93	\$ 18,596.04
Elite Designated	6/18/2009	Citco Fund Services Cayman Islands	USD	13,296.07	\$ 13,296.07
Soundview Premium Ltd.	3/31/2009	Soundview Capital Management	USD	13,046.54	\$ 13,046.54
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	12,986.62	\$ 17,102.08
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	12,939.81	\$ 17,040.44
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	12,601.38	\$ 16,594.76
Soundview Premium Ltd.	3/31/2009	Soundview Capital Management	CHF	12,408.37	\$ 10,889.59
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	12,336.66	\$ 12,336.66
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	11,301.56	\$ 11,301.56
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	10,466.34	\$ 13,783.12
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	9,692.26	\$ 12,763.74
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	9,419.87	\$ 9,419.87

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	9,000.98	\$ 11,853.39
Soundview Premium Ltd.	3/25/2009	Citco Fund Services Cayman Islands	USD	8,950.00	\$ 8,950.00
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	8,918.80	\$ 8,918.80
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,859.44	\$ 12,347.40
Soundview Star Ltd.	3/31/2009	Soundview Capital Management	CHF	8,787.08	\$ 7,711.54
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	8,745.35	\$ 11,516.75
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	8,652.31	\$ 8,652.31
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,298.67	\$ 11,565.86
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,148.19	\$ 11,356.13
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	8,093.68	\$ 10,658.57
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	8,093.68	\$ 10,658.57
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,079.51	\$ 11,260.41
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	7,695.71	\$ 7,118.53
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	7,550.46	\$ 7,550.46
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,219.59	\$ 10,061.94
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	7,200.79	\$ 9,482.72
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	6,840.75	\$ 9,008.58
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,823.30	\$ 9,509.63
Soundview Elite Ltd.	4/8/2009	CITCO GLOBAL CUSTODY NV	CHF	6,384.90	\$ 5,567.63
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	6,286.98	\$ 6,286.98
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,236.32	\$ 8,691.56
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	5,965.00	\$ 5,965.00
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,860.35	\$ 8,167.57
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,648.42	\$ 7,872.20
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,175.32	\$ 7,212.84
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,175.32	\$ 7,212.84
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	4,730.66	\$ 4,730.66
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,622.22	\$ 6,441.99
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,619.05	\$ 6,437.57
Soundview Elite Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	EUR	6,347.75	\$ 9,101.40
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	4,537.86	\$ 4,537.86
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,518.74	\$ 6,297.77
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	4,418.26	\$ 4,418.26
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	4,320.47	\$ 5,689.63
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	4,046.52	\$ 4,046.52
Soundview Elite Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,888.38	\$ 5,391.24
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,829.63	\$ 5,337.36
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,786.70	\$ 5,277.52
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,786.70	\$ 5,277.52
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	3,785.78	\$ 3,785.78
Soundview Premium Ltd.	3/31/2009	Soundview Capital Management	USD	3,641.25	\$ 3,641.25
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	3,600.39	\$ 4,741.35
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	3,588.19	\$ 3,588.19
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,346.58	\$ 4,664.13
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	3,127.26	\$ 3,127.26
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,965.65	\$ 4,133.23
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,780.12	\$ 2,780.12

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,769.12	\$ 2,769.12
Soundview Elite Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	2,703.90	\$ 3,560.77
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,366.29	\$ 2,366.29
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,177.30	\$ 2,177.30
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,146.40	\$ 2,991.44
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,106.99	\$ 2,106.99
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,034.33	\$ 2,835.25
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	2,023.26	\$ 2,023.26
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,007.67	\$ 2,798.09
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,802.53	\$ 2,512.19
Soundview Elite Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	EUR	5,551.81	\$ 7,960.19
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,746.94	\$ 2,434.71
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,742.43	\$ 2,428.42
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,713.05	\$ 2,387.48
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,629.91	\$ 2,271.61
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,624.04	\$ 2,263.42
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,581.56	\$ 2,204.22
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	1,419.49	\$ 1,419.49
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,313.61	\$ 1,830.78
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,216.44	\$ 1,695.35
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	1,183.15	\$ 1,183.15
Soundview Elite Ltd.	6/24/2009	Soundview Capital Management	CHF	1,137.79	\$ 1,036.30
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,129.68	\$ 1,574.44
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,097.61	\$ 1,529.74
Soundview Premium Ltd.	3/31/2009	Soundview Capital Management	USD	1,075.11	\$ 1,075.11
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,015.82	\$ 1,415.75
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,015.82	\$ 1,415.75
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	951.99	\$ 951.99
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	903.74	\$ 1,259.54
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	858.56	\$ 1,196.58
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	787.57	\$ 728.50
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	542.25	\$ 755.73
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	451.87	\$ 629.77
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,528,733.96	\$ 1,528,733.96
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,265,688.71	\$ 1,265,688.71
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	USD	392.79	\$ 392.79
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,208,026.61	\$ 1,208,026.61
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	650,831.32	\$ 650,831.32
Soundview Elite Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	339.35	\$ 472.95
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	479,137.48	\$ 630,976.15
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	396,700.57	\$ 396,700.57
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	253,397.28	\$ 253,397.28
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	224,357.47	\$ 224,357.47
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	201,744.00	\$ 201,744.00
Soundview Elite Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	4,942.04	\$ 4,717.18
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	190,087.45	\$ 190,087.45
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	132,600.26	\$ 132,600.26

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	132,600.26	\$ 132,600.26
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	124,402.31	\$ 124,402.31
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	121,682.83	\$ 121,682.83
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	98,843.67	\$ 98,843.67
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	98,765.68	\$ 98,765.68
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	84,631.26	\$ 84,631.26
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	64,800.68	\$ 85,336.02
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	62,299.89	\$ 62,299.89
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	56,956.84	\$ 56,956.84
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	4,741.28	\$ 4,741.28
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	55,537.36	\$ 73,137.15
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	39,505.87	\$ 39,505.87
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	38,225.12	\$ 38,225.12
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	37,756.83	\$ 37,756.83
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	37,158.77	\$ 37,158.77
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	36,222.18	\$ 36,222.18
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	33,192.38	\$ 33,192.38
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	29,778.92	\$ 29,778.92
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	27,307.69	\$ 27,307.69
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	25,947.94	\$ 25,947.94
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	23,696.75	\$ 23,696.75
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	23,142.34	\$ 30,476.15
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	21,654.32	\$ 21,654.32
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	21,087.37	\$ 27,769.96
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	21,033.69	\$ 21,033.69
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	19,916.56	\$ 19,916.56
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	16,395.90	\$ 16,395.90
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	EUR	16,237.44	\$ 21,383.08
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	15,989.67	\$ 15,989.67
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	15,684.99	\$ 15,684.99
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	13,411.23	\$ 13,411.23
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	10,753.81	\$ 10,753.81
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	9,884.93	\$ 9,884.93
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	9,884.93	\$ 9,884.93
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	9,721.61	\$ 9,721.61
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	7,994.83	\$ 7,994.83
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	5,055.31	\$ 5,055.31
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	3,814.05	\$ 3,814.05
Soundview Star Ltd.	4/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,455.66	\$ 1,455.66
Soundview Star Ltd.	4/22/2009	Citco Fund Services Cayman Islands	USD	26,870.47	\$ 26,870.47
Soundview Premium Ltd.	4/22/2009	Citco Fund Services Cayman Islands	USD	20,411.37	\$ 20,411.37
Soundview Star Ltd.	5/6/2009	Soundview Capital Management	EUR	54,796.08	\$ 73,070.57
Soundview Premium Ltd.	5/6/2009	Soundview Capital Management	EUR	29,191.34	\$ 38,926.65
Soundview Star Ltd.	5/6/2009	Soundview Capital Management	USD	24,369.42	\$ 24,369.42
Soundview Premium Ltd.	5/6/2009	Soundview Capital Management	EUR	17,328.21	\$ 23,107.17
Soundview Premium Ltd.	5/6/2009	Soundview Capital Management	USD	16,292.45	\$ 16,292.45
Soundview Premium Ltd.	5/6/2009	Soundview Capital Management	CHF	13,702.48	\$ 12,112.99

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	5/6/2009	Soundview Capital Management	USD	12,995.54	\$ 12,995.54
Soundview Star Ltd.	5/6/2009	Soundview Capital Management	CHF	7,068.38	\$ 6,248.45
Star Designated	6/3/2009	Citco Fund Services Cayman Islands	USD	13,933.77	\$ 13,933.77
Soundview Premium Ltd.	6/3/2009	Citco Fund Services Cayman Islands	USD	10,763.44	\$ 10,763.44
Soundview Star Ltd.	6/3/2009	Citco Fund Services Cayman Islands	USD	10,491.73	\$ 10,491.73
Premium Designated	6/3/2009	Citco Fund Services Cayman Islands	USD	10,411.79	\$ 10,411.79
Star Designated	6/18/2009	Citco Fund Services Cayman Islands	USD	14,036.45	\$ 14,036.45
Premium Designated	6/18/2009	Citco Fund Services Cayman Islands	USD	10,151.80	\$ 10,151.80
Soundview Star Ltd.	6/18/2009	Citco Fund Services Cayman Islands	USD	7,369.75	\$ 7,369.75
Soundview Premium Ltd.	6/18/2009	Citco Fund Services Cayman Islands	USD	6,062.38	\$ 6,062.38
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	155,647.82	\$ 216,926.37
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	153,198.44	\$ 213,512.67
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	148,337.60	\$ 206,738.11
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	136,124.07	\$ 189,716.12
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	81,842.65	\$ 114,064.10
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	73,053.66	\$ 101,814.89
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	71,277.89	\$ 99,340.00
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	58,112.65	\$ 80,991.60
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	54,161.98	\$ 75,485.55
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	52,871.41	\$ 73,686.88
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	47,735.49	\$ 66,528.95
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	44,526.21	\$ 62,056.18
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	43,787.57	\$ 61,026.74
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	40,151.23	\$ 37,139.89
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	38,946.09	\$ 54,279.17
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	32,166.72	\$ 44,830.76
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	32,132.59	\$ 44,783.19
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	23,236.75	\$ 32,385.06
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	23,021.04	\$ 32,084.42
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	21,992.10	\$ 20,342.69
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	21,704.26	\$ 30,249.23
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	20,749.71	\$ 28,918.87
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	20,651.63	\$ 19,102.76
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	19,989.15	\$ 27,858.88
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	19,894.31	\$ 27,726.70
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	17,953.46	\$ 25,021.74
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	17,886.27	\$ 24,928.09
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	17,628.45	\$ 16,306.32
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	17,527.16	\$ 24,427.60
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	16,664.68	\$ 23,225.56
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	16,579.08	\$ 23,106.26
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	16,151.23	\$ 14,939.89
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	16,118.99	\$ 14,910.07
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	15,640.57	\$ 21,798.26
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	15,520.00	\$ 21,630.22
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	14,729.86	\$ 20,529.01
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	14,272.40	\$ 19,891.44

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	13,670.04	\$ 19,051.93
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,852.12	\$ 17,912.00
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,708.85	\$ 17,712.32
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,564.31	\$ 17,510.88
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,554.69	\$ 17,497.47
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,326.34	\$ 17,179.22
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	11,411.06	\$ 15,903.59
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	10,978.78	\$ 15,301.13
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	9,910.69	\$ 13,812.53
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	9,435.76	\$ 13,150.62
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	9,363.87	\$ 13,050.43
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	9,148.98	\$ 12,750.93
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,432.91	\$ 11,752.95
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,028.57	\$ 11,189.42
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,989.34	\$ 11,134.74
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,741.14	\$ 10,788.83
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,737.40	\$ 10,783.61
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,560.06	\$ 10,536.46
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,165.26	\$ 9,986.22
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,139.54	\$ 9,950.38
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,884.75	\$ 9,595.28
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,625.87	\$ 9,234.48
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,357.34	\$ 8,860.22
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,285.13	\$ 8,759.59
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	6,149.81	\$ 5,688.57
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,021.93	\$ 8,392.76
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,956.83	\$ 8,302.03
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,847.69	\$ 8,149.93
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,489.39	\$ 7,650.56
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,396.08	\$ 7,520.52
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,384.21	\$ 7,503.97
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,258.12	\$ 7,328.24
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,180.87	\$ 7,220.58
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,161.08	\$ 7,193.00
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,031.93	\$ 7,013.00
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,015.01	\$ 6,989.42
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,973.57	\$ 6,931.66
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,973.57	\$ 6,931.66
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,947.35	\$ 6,895.12
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,847.92	\$ 6,756.55
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,821.65	\$ 4,460.03
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,764.41	\$ 4,407.08
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,754.26	\$ 6,626.01
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,701.65	\$ 6,552.69
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,515.46	\$ 6,293.20
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,502.10	\$ 6,274.58
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,416.51	\$ 6,155.29

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,355.27	\$ 6,069.94
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,312.12	\$ 6,009.80
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,235.13	\$ 3,917.50
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,213.66	\$ 5,872.58
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,208.24	\$ 5,865.02
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,192.88	\$ 5,843.62
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,190.88	\$ 5,840.83
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,100.03	\$ 3,792.53
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,998.95	\$ 5,573.34
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,528.25	\$ 3,263.63
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,425.04	\$ 4,773.48
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,202.14	\$ 4,462.82
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,149.14	\$ 2,912.95
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,018.60	\$ 4,207.02
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,744.69	\$ 3,825.27
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,731.45	\$ 2,526.59
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,567.17	\$ 2,374.63
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,421.36	\$ 2,239.76
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,329.80	\$ 3,247.04
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,315.08	\$ 2,141.45
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,282.57	\$ 2,111.38
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,195.76	\$ 3,060.23
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,195.76	\$ 3,060.23
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,177.87	\$ 3,035.30
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,171.48	\$ 3,026.39
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,170.14	\$ 3,024.52
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,146.36	\$ 2,991.38
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,146.36	\$ 2,991.38
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,118.50	\$ 2,952.55
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,117.57	\$ 1,958.75
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,114.85	\$ 2,947.47
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,108.38	\$ 2,938.45
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,040.42	\$ 2,843.73
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,895.63	\$ 1,753.46
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,795.42	\$ 1,660.76
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,523.06	\$ 1,408.83
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,372.34	\$ 1,912.63
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,326.60	\$ 1,848.88
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,109.25	\$ 1,545.96
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,072.27	\$ 1,494.42
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	982.51	\$ 908.82
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	952.64	\$ 881.19
Soundview Star Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	935.61	\$ 865.44
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	790.59	\$ 731.30
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	743.46	\$ 1,036.16
Soundview Premium Ltd.	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	686.18	\$ 956.33
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	172,137.76	\$ 172,137.76

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	142,328.55	\$ 142,328.55
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	117,838.46	\$ 117,838.46
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	112,469.99	\$ 112,469.99
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	75,490.65	\$ 104,667.79
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	60,593.86	\$ 60,593.86
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	36,933.71	\$ 36,933.71
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	23,591.85	\$ 23,591.85
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	20,888.19	\$ 20,888.19
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	18,782.82	\$ 18,782.82
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	17,697.57	\$ 17,697.57
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	12,345.38	\$ 12,345.38
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	12,345.38	\$ 12,345.38
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,582.13	\$ 11,582.13
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,328.95	\$ 11,328.95
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	9,897.68	\$ 13,723.13
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	9,194.22	\$ 9,194.22
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	7,879.36	\$ 7,879.36
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	5,800.26	\$ 5,800.26
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	5,302.81	\$ 5,302.81
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	4,450.15	\$ 4,450.15
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,985.59	\$ 5,526.02
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,957.88	\$ 5,487.60
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,903.96	\$ 5,412.84
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,903.96	\$ 5,412.84
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,769.21	\$ 3,769.21
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,678.09	\$ 3,678.09
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,558.85	\$ 3,558.85
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,515.24	\$ 3,515.24
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,463.15	\$ 4,801.66
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,459.56	\$ 3,459.56
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,372.36	\$ 3,372.36
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,090.28	\$ 3,090.28
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,018.26	\$ 3,018.26
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,926.86	\$ 4,058.09
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,772.48	\$ 2,772.48
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,732.07	\$ 2,732.07
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,729.95	\$ 3,785.08
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,710.65	\$ 3,758.32
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,692.35	\$ 3,732.94
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,663.16	\$ 3,692.47
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,542.40	\$ 2,542.40
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,436.08	\$ 3,377.62
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,415.82	\$ 2,415.82
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,354.93	\$ 3,265.11
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,309.92	\$ 3,202.70
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,306.95	\$ 3,198.59
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,291.12	\$ 3,176.64

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,287.66	\$ 3,171.84
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,206.22	\$ 2,206.22
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	208,888.84	\$ 208,888.84
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	178,633.87	\$ 178,633.87
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	119,546.60	\$ 119,546.60
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,150.62	\$ 2,981.83
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,135.29	\$ 2,960.58
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,083.33	\$ 2,888.54
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,072.35	\$ 2,072.35
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,044.84	\$ 2,044.84
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,016.06	\$ 2,016.06
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,959.66	\$ 2,717.07
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,958.29	\$ 1,958.29
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,892.86	\$ 2,624.45
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,861.19	\$ 2,580.54
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,854.28	\$ 1,854.28
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,815.19	\$ 2,516.76
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	113,736.46	\$ 113,736.46
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,526.49	\$ 1,526.49
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,508.94	\$ 2,092.15
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,488.67	\$ 1,488.67
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,484.21	\$ 2,057.86
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,463.92	\$ 2,029.73
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,460.31	\$ 1,460.31
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,447.35	\$ 1,447.35
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	69,529.58	\$ 69,529.58
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,385.26	\$ 1,920.66
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,353.73	\$ 1,353.73
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,298.19	\$ 1,799.94
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,298.19	\$ 1,799.94
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,248.62	\$ 1,248.62
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,206.53	\$ 1,206.53
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,201.71	\$ 1,666.17
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,164.61	\$ 1,614.73
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,090.40	\$ 1,511.84
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,089.40	\$ 1,510.45
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,088.91	\$ 1,509.77
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,051.81	\$ 1,458.33
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,001.21	\$ 1,001.21
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	920.31	\$ 920.31
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	920.31	\$ 920.31
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	904.87	\$ 1,254.60
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	903.92	\$ 903.92
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	886.56	\$ 1,229.22
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	744.34	\$ 744.34
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	742.11	\$ 1,028.94
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	729.74	\$ 1,011.78

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	729.74	\$ 1,011.78
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	726.27	\$ 1,006.97
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	692.63	\$ 960.33
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	643.16	\$ 891.74
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	544.21	\$ 754.55
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	476.34	\$ 476.34
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	470.66	\$ 470.66
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	411.62	\$ 570.71
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	355.09	\$ 355.09
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	EUR	346.32	\$ 480.17
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	61,676.39	\$ 61,676.39
Soundview Star Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	135.52	\$ 135.52
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	59,740.91	\$ 59,740.91
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	58,794.98	\$ 58,794.98
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	34,209.09	\$ 34,209.09
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	28,129.15	\$ 28,129.15
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	20,469.07	\$ 20,469.07
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	16,420.91	\$ 16,420.91
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,351.40	\$ 11,351.40
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,151.01	\$ 11,151.01
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	10,971.24	\$ 10,971.24
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	6,142.69	\$ 6,142.69
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	4,693.71	\$ 4,693.71
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	4,530.53	\$ 4,530.53
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,155.19	\$ 2,155.19
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,142.77	\$ 2,142.77
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,663.84	\$ 1,663.84
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,425.76	\$ 1,425.76
Soundview Premium Ltd.	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	154.44	\$ 154.44
Soundview Star Ltd.	6/24/2009	Soundview Capital Management	EUR	251,340.98	\$ 350,117.99
Soundview Star Ltd.	6/24/2009	Soundview Capital Management	USD	119,496.74	\$ 119,496.74
Soundview Premium Ltd.	6/24/2009	Soundview Capital Management	USD	93,669.95	\$ 93,669.95
Soundview Premium Ltd.	6/24/2009	Soundview Capital Management	USD	18,750.21	\$ 18,750.21
Soundview Premium Ltd.	6/24/2009	Soundview Capital Management	CHF	13,625.24	\$ 12,409.87
Soundview Star Ltd.	6/24/2009	Soundview Capital Management	CHF	9,155.15	\$ 8,338.51
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,134.96	\$ 6,139.18
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,054.36	\$ 6,019.51
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,053.16	\$ 6,017.73
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	3,135.61	\$ 4,655.44
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	2,836.86	\$ 4,211.89
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	2,601.00	\$ 2,556.78
Soundview Elite Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	2,165.84	\$ 2,165.84
Soundview Premium Ltd.	6/26/2009	Soundview Capital Management	EUR	174,708.00	\$ 245,569.56
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	441.15	\$ 441.15
Soundview Elite Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	352.81	\$ 505.86
Soundview Premium Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	236,786.32	\$ 220,258.63
Soundview Premium Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	61,502.94	\$ 57,210.03

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Star Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	58,909.31	\$ 54,797.44
Soundview Star Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	58,909.31	\$ 54,797.44
Soundview Star Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	57,775.59	\$ 53,742.85
Soundview Star Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	30,831.95	\$ 28,679.88
Soundview Elite Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	202,269.27	\$ 188,150.87
Soundview Elite Ltd.	7/23/2009	CITCO GLOBAL CUSTODY NV	CHF	24,268.80	\$ 22,574.84
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	1,525,532.50	\$ 1,525,532.50
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	609,872.63	\$ 866,141.11
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	575,284.88	\$ 575,284.88
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	448,582.26	\$ 448,582.26
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	447,098.97	\$ 447,098.97
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	396,701.78	\$ 563,395.87
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	380,196.56	\$ 539,955.15
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	350,127.54	\$ 497,251.13
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	276,689.85	\$ 392,954.92
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	243,736.14	\$ 346,154.07
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	183,600.56	\$ 260,749.52
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	111,485.62	\$ 158,331.88
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	109,634.99	\$ 155,703.61
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	77,989.47	\$ 77,989.47
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	714,474.22	\$ 1,014,696.29
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	75,228.35	\$ 75,228.35
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	73,786.74	\$ 104,791.93
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	73,089.99	\$ 103,802.40
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	66,045.29	\$ 66,045.29
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	423,276.50	\$ 601,137.29
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	57,089.23	\$ 57,089.23
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	52,237.32	\$ 74,187.44
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	43,251.05	\$ 61,425.14
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	361,899.39	\$ 361,899.39
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	361,899.39	\$ 361,899.39
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	36,813.64	\$ 52,282.73
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	32,706.50	\$ 32,706.50
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	29,780.97	\$ 29,780.97
Soundview Premium Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	26,310.66	\$ 37,366.40
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	207,162.48	\$ 294,212.15
Soundview Star Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	14,193.46	\$ 14,193.46
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	138,840.24	\$ 138,840.24
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	97,298.79	\$ 138,183.74
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	38,076.77	\$ 54,076.63
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	37,334.44	\$ 53,022.37
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	37,323.53	\$ 53,006.88
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	28,874.15	\$ 41,007.07
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	EUR	26,123.19	\$ 37,100.15
Soundview Elite Ltd.	7/24/2009	CITCO GLOBAL CUSTODY NV	USD	20,421.07	\$ 20,421.07
Soundview Premium Ltd.	7/29/2009	CITCO GLOBAL CUSTODY NV	EUR	38,494.88	\$ 54,085.31
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	843,641.43	\$ 1,187,425.31

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	443,622.83	\$ 624,399.13
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	409,400.99	\$ 576,231.89
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	394,883.06	\$ 394,883.06
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	362,136.99	\$ 509,707.81
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	344,622.53	\$ 344,622.53
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	341,711.30	\$ 480,958.65
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	270,320.76	\$ 270,320.76
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	258,004.65	\$ 258,004.65
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	223,729.09	\$ 223,729.09
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	147,854.08	\$ 208,104.62
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	143,705.77	\$ 143,705.77
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	107,867.26	\$ 151,823.17
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	95,444.17	\$ 134,337.67
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	93,601.93	\$ 93,601.93
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	85,460.36	\$ 120,285.46
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	59,884.86	\$ 84,287.94
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	58,498.04	\$ 82,335.99
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	54,119.67	\$ 54,119.67
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	51,999.83	\$ 51,999.83
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	51,807.32	\$ 51,807.32
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	34,805.30	\$ 48,988.46
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	33,692.25	\$ 47,421.84
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	28,943.83	\$ 40,738.44
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	24,713.78	\$ 34,784.65
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	21,093.17	\$ 21,093.17
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	17,798.13	\$ 17,798.13
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	13,872.75	\$ 19,525.90
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	9,934.43	\$ 13,982.71
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	8,994.17	\$ 12,659.29
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	6,357.28	\$ 6,357.28
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	5,881.67	\$ 8,278.45
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	EUR	5,612.38	\$ 7,899.42
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	3,500.98	\$ 3,500.98
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	2,865.25	\$ 2,865.25
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	2,110.88	\$ 2,110.88
Star Designated	7/30/2009	CITCO GLOBAL CUSTODY NV	USD	1,707.96	\$ 1,707.96
Soundview Elite Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	14,061.10	\$ 14,061.10
Soundview Elite Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	12,008.47	\$ 12,008.47
Elite Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	9,441.39	\$ 9,441.39
Elite Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	8,286.06	\$ 8,286.06
Star Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	9,316.99	\$ 9,316.99
Star Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	8,973.78	\$ 8,973.78
Soundview Star Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	7,538.97	\$ 7,538.97
Premium Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	6,976.00	\$ 6,976.00
Soundview Star Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	6,877.71	\$ 6,877.71
Soundview Premium Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	6,222.75	\$ 6,222.75
Soundview Premium Ltd.	9/3/2009	Citco Fund Services Cayman Islands	USD	5,650.93	\$ 5,650.93

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Premium Designated	9/3/2009	Citco Fund Services Cayman Islands	USD	5,141.79	\$ 5,141.79
Elite Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	EUR	2,214,987.41	\$ 3,224,357.17
Elite Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	760,442.94	\$ 760,442.94
Elite Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	273,909.47	\$ 273,909.47
Elite Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	261,202.23	\$ 261,202.23
Premium Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	1,566,944.55	\$ 1,566,944.55
Premium Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	991,533.74	\$ 991,533.74
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	532,290.42	\$ 532,290.42
Premium Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	317,784.80	\$ 317,784.80
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	311,674.57	\$ 311,674.57
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	272,004.78	\$ 272,004.78
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	213,359.63	\$ 213,359.63
Star Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	203,638.74	\$ 203,638.74
Premium Designated	9/9/2009	CITCO GLOBAL CUSTODY NV	USD	6,022.65	\$ 6,022.65
Star Designated	9/10/2009	CITCO GLOBAL CUSTODY NV	EUR	2,464,111.69	\$ 3,593,167.67
Premium Designated	9/10/2009	CITCO GLOBAL CUSTODY NV	EUR	2,241,635.58	\$ 3,268,753.00
Premium Designated	9/10/2009	CITCO GLOBAL CUSTODY NV	EUR	12,735.43	\$ 18,570.80
Soundview Elite Ltd.	9/23/2009	Soundview Capital Management	EUR	5,329.68	\$ 7,853.28
Soundview Elite Ltd.	9/23/2009	Soundview Capital Management	USD	4,130.85	\$ 4,130.85
Soundview Elite Ltd.	9/23/2009	Soundview Capital Management	CHF	1,760.67	\$ 1,714.89
Soundview Premium Ltd.	9/23/2009	Soundview Capital Management	CHF	5,436.80	\$ 5,295.44
Soundview Star Ltd.	9/23/2009	Soundview Capital Management	EUR	5,347.33	\$ 7,879.29
Soundview Star Ltd.	9/23/2009	Soundview Capital Management	USD	4,672.64	\$ 4,672.64
Soundview Star Ltd.	9/23/2009	Soundview Capital Management	CHF	4,560.63	\$ 4,442.05
Soundview Premium Ltd.	9/23/2009	Soundview Capital Management	USD	2,389.35	\$ 2,389.35
Soundview Premium Ltd.	9/23/2009	Soundview Capital Management	USD	1,449.43	\$ 1,449.43
Soundview Elite Ltd.	10/1/2009	Soundview Capital Management	USD	34,866.97	\$ 34,866.97
Soundview Elite Ltd.	10/1/2009	Soundview Capital Management	EUR	10,340.43	\$ 15,040.16
Soundview Elite Ltd.	10/1/2009	Soundview Capital Management	CHF	1,011.90	\$ 972.33
Soundview Star Ltd.	10/1/2009	Soundview Capital Management	EUR	12,927.32	\$ 18,802.79
Soundview Premium Ltd.	10/1/2009	Soundview Capital Management	USD	9,421.40	\$ 9,421.40
Soundview Star Ltd.	10/1/2009	Soundview Capital Management	USD	6,481.26	\$ 6,481.26
Soundview Premium Ltd.	10/1/2009	Soundview Capital Management	EUR	4,765.77	\$ 6,931.81
Soundview Premium Ltd.	10/1/2009	Soundview Capital Management	CHF	1,332.39	\$ 1,280.29
Soundview Star Ltd.	10/1/2009	Soundview Capital Management	CHF	923.70	\$ 887.58
Soundview Premium Ltd.	10/1/2009	Soundview Capital Management	USD	443.91	\$ 443.91
Soundview Premium Ltd.	10/1/2009	Soundview Capital Management	EUR	171.95	\$ 250.10
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	1,340,461.41	\$ 1,340,461.41
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	1,025,744.39	\$ 1,025,744.39
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	49,545.10	\$ 74,144.24
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	43,332.69	\$ 64,847.37
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	CHF	40,918.82	\$ 40,456.44
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	599,710.86	\$ 599,710.86
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	38,710.19	\$ 38,710.19
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	CHF	212,426.18	\$ 210,025.76
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	CHF	67,237.16	\$ 66,477.38
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	66,575.82	\$ 99,630.71

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	3,601.76	\$ 3,601.76
Soundview Elite Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,753.73	\$ 4,120.96
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	CHF	57,144.98	\$ 56,499.24
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	53,254.17	\$ 79,694.87
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	40,714.64	\$ 40,714.64
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	38,991.98	\$ 58,351.50
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	37,351.56	\$ 37,351.56
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	EUR	36,413.59	\$ 54,492.94
Soundview Premium Ltd.	10/19/2009	CITCO GLOBAL CUSTODY NV	USD	30,480.64	\$ 30,480.64
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	USD	711,008.40	\$ 711,008.40
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	132,479.50	\$ 197,990.61
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	74,074.77	\$ 110,704.74
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	CHF	73,731.11	\$ 72,883.20
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	CHF	73,498.12	\$ 72,652.89
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	71,483.27	\$ 106,831.75
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	46,284.13	\$ 69,171.63
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	36,220.61	\$ 54,131.70
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	CHF	35,960.49	\$ 35,546.94
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	USD	25,587.73	\$ 25,587.73
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	17,575.87	\$ 26,267.14
Soundview Star Ltd.	10/20/2009	CITCO GLOBAL CUSTODY NV	EUR	11,192.89	\$ 16,727.77
Soundview Star Ltd.	10/21/2009	CITCO GLOBAL CUSTODY NV	USD	3,710.22	\$ 3,710.22
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	64,720.26	\$ 96,090.17
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	62,935.69	\$ 62,935.69
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	48,912.26	\$ 48,912.26
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	42,098.35	\$ 62,503.42
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	37,155.86	\$ 55,165.31
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	25,865.50	\$ 38,402.51
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	20,715.77	\$ 20,715.77
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	19,483.86	\$ 28,927.69
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	11,830.96	\$ 17,565.43
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	11,634.58	\$ 17,273.86
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	8,229.91	\$ 8,229.91
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	7,830.02	\$ 11,625.23
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	7,756.39	\$ 11,515.91
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	6,401.22	\$ 6,292.40
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	6,401.22	\$ 6,292.40
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	6,278.02	\$ 6,171.29
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,589.84	\$ 6,814.54
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	3,906.70	\$ 5,800.28
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	3,350.27	\$ 3,293.32
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	3,305.89	\$ 3,305.89
Soundview Star Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	1,577.07	\$ 1,577.07
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	159,204.06	\$ 159,204.06
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	46,813.89	\$ 46,813.89
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	39,472.91	\$ 58,605.43
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	28,726.60	\$ 42,650.38

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	24,703.74	\$ 24,283.78
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	8,138.95	\$ 8,138.95
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	7,671.97	\$ 7,671.97
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	CHF	6,416.56	\$ 6,307.48
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	5,957.82	\$ 5,957.82
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	5,423.42	\$ 8,052.15
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	4,033.34	\$ 5,988.30
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	USD	3,408.75	\$ 3,408.75
Soundview Premium Ltd.	11/6/2009	CITCO GLOBAL CUSTODY NV	EUR	2,731.63	\$ 4,055.65
Elite Designated	11/9/2009	Soundview Capital Management	EUR	57,980.50	\$ 86,964.95
Soundview Elite Ltd.	11/9/2009	Soundview Capital Management	CHF	34,921.84	\$ 34,652.94
Elite Designated	11/9/2009	Soundview Capital Management	USD	34,310.40	\$ 34,310.40
Soundview Elite Ltd.	11/9/2009	Soundview Capital Management	EUR	13,537.26	\$ 20,304.54
Star Designated	11/9/2009	Soundview Capital Management	EUR	59,944.33	\$ 89,910.50
Premium Designated	11/9/2009	Soundview Capital Management	EUR	42,228.79	\$ 63,338.96
Star Designated	11/9/2009	Soundview Capital Management	USD	24,487.09	\$ 24,487.09
Soundview Elite Ltd.	11/9/2009	Soundview Capital Management	USD	4,998.81	\$ 4,998.81
Soundview Star Ltd.	11/9/2009	Soundview Capital Management	EUR	23,283.81	\$ 34,923.39
Premium Designated	11/9/2009	Soundview Capital Management	USD	19,885.05	\$ 19,885.05
Soundview Star Ltd.	11/9/2009	Soundview Capital Management	USD	14,949.70	\$ 14,949.70
Soundview Premium Ltd.	11/9/2009	Soundview Capital Management	USD	14,577.96	\$ 14,577.96
Soundview Premium Ltd.	11/9/2009	Soundview Capital Management	CHF	10,807.25	\$ 10,724.03
Soundview Star Ltd.	11/9/2009	Soundview Capital Management	CHF	7,230.16	\$ 7,174.49
Soundview Premium Ltd.	11/9/2009	Soundview Capital Management	USD	6,882.68	\$ 6,882.68
Soundview Premium Ltd.	11/9/2009	Soundview Capital Management	EUR	6,156.53	\$ 9,234.18
Soundview Premium Ltd.	11/9/2009	Soundview Capital Management	EUR	1,773.66	\$ 2,660.31
Soundview Elite Ltd.	11/26/2009	Soundview Capital Management	USD	43,482.35	\$ 43,482.35
Soundview Elite Ltd.	11/26/2009	Soundview Capital Management	EUR	12,896.28	\$ 19,368.92
Soundview Elite Ltd.	11/26/2009	Soundview Capital Management	CHF	1,260.38	\$ 1,256.72
Soundview Star Ltd.	11/26/2009	Soundview Capital Management	EUR	16,661.44	\$ 25,023.82
Soundview Premium Ltd.	11/26/2009	Soundview Capital Management	USD	11,705.07	\$ 11,705.07
Soundview Star Ltd.	11/26/2009	Soundview Capital Management	USD	8,072.68	\$ 8,072.68
Soundview Premium Ltd.	11/26/2009	Soundview Capital Management	EUR	5,918.14	\$ 8,888.45
Soundview Premium Ltd.	11/26/2009	Soundview Capital Management	CHF	1,655.32	\$ 1,650.52
Soundview Star Ltd.	11/26/2009	Soundview Capital Management	CHF	1,150.03	\$ 1,146.69
Soundview Premium Ltd.	11/26/2009	Soundview Capital Management	USD	551.92	\$ 551.92
Soundview Premium Ltd.	11/26/2009	Soundview Capital Management	EUR	213.71	\$ 320.97
Soundview Elite Ltd.	12/1/2009	Soundview Capital Management	USD	8,615.38	\$ 8,615.38
Soundview Elite Ltd.	12/1/2009	Soundview Capital Management	EUR	2,555.85	\$ 3,854.48
Soundview Elite Ltd.	12/1/2009	Soundview Capital Management	CHF	248.49	\$ 248.61
Soundview Star Ltd.	12/1/2009	Soundview Capital Management	EUR	3,734.10	\$ 5,631.40
Soundview Premium Ltd.	12/1/2009	Soundview Capital Management	USD	2,283.67	\$ 2,283.67
Soundview Star Ltd.	12/1/2009	Soundview Capital Management	USD	1,591.41	\$ 1,591.41
Soundview Premium Ltd.	12/1/2009	Soundview Capital Management	EUR	1,152.37	\$ 1,737.89
Soundview Premium Ltd.	12/1/2009	Soundview Capital Management	CHF	322.93	\$ 323.09
Soundview Star Ltd.	12/1/2009	Soundview Capital Management	CHF	226.33	\$ 226.44
Soundview Premium Ltd.	12/1/2009	Soundview Capital Management	USD	108.01	\$ 108.01

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	12/1/2009	Soundview Capital Management	EUR	41.76	\$ 62.98
Soundview Premium Ltd.	12/4/2009	FX ROLL MANAGEMENT FEE - CFS EUROPE BV	EUR	731.00	\$ 1,086.12
Soundview Star Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	8,119.48	\$ 7,750.04
Soundview Star Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	8,093.83	\$ 7,725.56
Soundview Star Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	3,960.07	\$ 3,779.89
Soundview Premium Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	22,912.95	\$ 21,870.41
Soundview Premium Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	7,252.42	\$ 6,922.43
Soundview Premium Ltd.	12/17/2009	CITCO GLOBAL CUSTODY NV	CHF	6,163.84	\$ 5,883.39
Soundview Elite Ltd.	12/18/2009	Soundview Capital Management	USD	29,200.66	\$ 29,200.66
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	78,927.94	\$ 78,927.94
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	14,238.88	\$ 20,415.71
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	7,961.56	\$ 11,415.28
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	7,683.01	\$ 11,015.90
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	4,974.61	\$ 7,132.60
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	3,892.98	\$ 5,581.75
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	2,840.45	\$ 2,840.45
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	1,889.05	\$ 2,708.52
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	1,203.02	\$ 1,724.89
Soundview Star Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	411.87	\$ 411.87
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	65,092.67	\$ 65,092.67
Soundview Elite Ltd.	12/18/2009	Soundview Capital Management	EUR	2,402.68	\$ 3,444.96
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	7,129.34	\$ 10,222.05
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	5,702.77	\$ 8,176.63
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	4,419.18	\$ 4,419.18
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	4,175.49	\$ 5,986.82
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	4,054.14	\$ 4,054.14
Soundview Elite Ltd.	12/18/2009	Soundview Capital Management	CHF	230.43	\$ 221.07
Soundview Star Ltd.	12/18/2009	Soundview Capital Management	EUR	10,845.36	\$ 15,550.08
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	EUR	3,899.39	\$ 5,590.95
Soundview Star Ltd.	12/18/2009	Soundview Capital Management	USD	4,414.18	\$ 4,414.18
Soundview Premium Ltd.	12/18/2009	Soundview Capital Management	USD	3,945.38	\$ 3,945.38
Soundview Premium Ltd.	12/18/2009	Soundview Capital Management	CHF	3,859.63	\$ 3,702.93
Soundview Star Ltd.	12/18/2009	Soundview Capital Management	CHF	3,356.32	\$ 3,220.05
Soundview Premium Ltd.	12/18/2009	Soundview Capital Management	EUR	1,536.50	\$ 2,203.03
Soundview Premium Ltd.	12/18/2009	CITCO GLOBAL CUSTODY NV	USD	3,308.38	\$ 3,308.38
Elite Designated	1/12/2010	Soundview Capital Management	EUR	52,559.41	\$ 76,137.56
Star Designated	1/12/2010	Soundview Capital Management	EUR	40,171.08	\$ 58,191.83
Premium Designated	1/12/2010	Soundview Capital Management	EUR	33,463.90	\$ 48,475.81
Soundview Elite Ltd.	1/12/2010	Soundview Capital Management	CHF	31,692.66	\$ 31,112.68
Elite Designated	1/12/2010	Soundview Capital Management	USD	31,139.59	\$ 31,139.59
Soundview Elite Ltd.	1/12/2010	Soundview Capital Management	USD	25,903.49	\$ 25,903.49
Soundview Star Ltd.	1/12/2010	Soundview Capital Management	EUR	23,073.50	\$ 33,424.27
Soundview Star Ltd.	1/12/2010	Soundview Capital Management	USD	19,006.59	\$ 19,006.59
Star Designated	1/12/2010	Soundview Capital Management	USD	16,459.17	\$ 16,459.17
Premium Designated	1/12/2010	Soundview Capital Management	USD	15,863.89	\$ 15,863.89
Soundview Star Ltd.	1/12/2010	Soundview Capital Management	CHF	13,471.38	\$ 13,224.85
Soundview Premium Ltd.	1/12/2010	Soundview Capital Management	CHF	12,635.73	\$ 12,404.50

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	1/12/2010	Soundview Capital Management	USD	12,270.73	\$ 12,270.73
Soundview Elite Ltd.	1/12/2010	Soundview Capital Management	EUR	7,760.79	\$ 11,242.28
Soundview Premium Ltd.	1/12/2010	Soundview Capital Management	EUR	3,886.31	\$ 5,629.71
Soundview Premium Ltd.	1/12/2010	Soundview Capital Management	USD	3,192.08	\$ 3,192.08
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	234,263.42	\$ 234,263.42
Soundview Star Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	205,911.62	\$ 205,911.62
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	197,750.20	\$ 197,750.20
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	135,477.64	\$ 135,477.64
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	79,397.80	\$ 79,397.80
Soundview Star Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	49,489.02	\$ 49,489.02
Soundview Star Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	46,941.96	\$ 46,941.96
Soundview Elite Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	17,863.61	\$ 17,863.61
Soundview Premium Ltd.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	6,968.79	\$ 6,968.79
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	270,289.94	\$ 263,694.87
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	185,044.98	\$ 266,168.70
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	161,724.99	\$ 157,778.90
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	151,674.67	\$ 218,168.85
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	141,781.11	\$ 138,321.65
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	132,485.17	\$ 190,566.67
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	129,115.33	\$ 125,964.92
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	125,791.35	\$ 122,722.04
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	117,340.25	\$ 168,782.22
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	91,241.04	\$ 89,014.76
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	90,196.42	\$ 87,995.63
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	87,431.69	\$ 85,298.36
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	77,648.79	\$ 75,754.16
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	72,261.11	\$ 70,497.94
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	64,400.62	\$ 62,829.24
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	54,896.22	\$ 78,962.72
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	53,943.50	\$ 77,592.33
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	45,535.37	\$ 44,424.31
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	37,341.57	\$ 53,712.11
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	36,884.93	\$ 53,055.28
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	36,186.82	\$ 52,051.12
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	36,096.85	\$ 51,921.71
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	31,624.20	\$ 45,488.25
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	30,388.42	\$ 29,646.94
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	27,229.85	\$ 26,565.44
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	26,560.32	\$ 25,912.25
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	26,048.34	\$ 25,412.76
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	22,779.50	\$ 22,223.68
Soundview Premium Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	19,589.42	\$ 19,111.44
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	19,315.77	\$ 27,783.80
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	15,990.91	\$ 23,001.32
Soundview Elite Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	EUR	15,174.25	\$ 21,826.64
Soundview Star Ltd.	1/18/2010	CITCO GLOBAL CUSTODY NV	CHF	14,829.51	\$ 14,467.67
Soundview Elite Ltd.	1/26/2010	CITCO GLOBAL CUSTODY NV	USD	42,228.39	\$ 42,228.39

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	602,733.63	\$ 602,733.63
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	492,560.84	\$ 492,560.84
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	452,084.95	\$ 626,725.37
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	416,585.80	\$ 577,512.89
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	403,050.02	\$ 403,050.02
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	363,990.13	\$ 504,599.52
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	349,526.29	\$ 349,526.29
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	344,947.94	\$ 344,947.94
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	328,188.08	\$ 328,188.08
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	255,042.60	\$ 353,565.56
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	239,027.00	\$ 331,363.13
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	177,970.73	\$ 177,970.73
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	154,012.80	\$ 213,507.94
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	138,556.73	\$ 138,556.73
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	131,565.74	\$ 182,389.59
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	76,961.36	\$ 106,691.53
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	57,504.83	\$ 79,718.95
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	47,479.32	\$ 65,820.58
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	39,121.58	\$ 39,121.58
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	36,910.08	\$ 36,910.08
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	34,958.69	\$ 48,463.23
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	32,176.78	\$ 32,176.78
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	32,148.31	\$ 44,567.20
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	12,934.99	\$ 17,931.78
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	8,416.49	\$ 8,416.49
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	7,621.00	\$ 7,621.00
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	7,575.44	\$ 10,501.83
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	6,223.27	\$ 6,223.27
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	5,245.45	\$ 5,245.45
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	4,377.72	\$ 6,068.83
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	3,372.08	\$ 3,372.08
Premium Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	2,918.48	\$ 4,045.89
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	568,842.56	\$ 788,586.44
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	299,126.27	\$ 414,678.75
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	276,050.02	\$ 382,688.14
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	275,439.20	\$ 275,439.20
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	244,179.60	\$ 338,506.18
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	234,409.91	\$ 234,409.91
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	230,406.90	\$ 319,413.09
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	186,371.82	\$ 186,371.82
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	177,881.32	\$ 177,881.32
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	154,252.20	\$ 154,252.20
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	99,695.94	\$ 138,208.48
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	99,078.57	\$ 99,078.57
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	72,727.19	\$ 100,821.70
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	64,531.69	\$ 64,531.69
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	64,355.92	\$ 89,216.61

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	57,628.15	\$ 79,889.90
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	40,376.23	\$ 55,973.57
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	39,443.96	\$ 54,681.16
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	37,315.31	\$ 37,315.31
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	35,853.11	\$ 35,853.11
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	35,716.64	\$ 35,716.64
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	23,470.31	\$ 32,536.89
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	22,720.64	\$ 31,497.62
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	19,520.15	\$ 27,060.78
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	14,544.00	\$ 14,544.00
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	12,272.72	\$ 12,272.72
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	9,351.60	\$ 12,964.12
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	6,064.61	\$ 8,407.37
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	4,386.60	\$ 4,386.60
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	3,969.39	\$ 5,502.77
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	EUR	3,786.78	\$ 5,249.61
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	2,417.50	\$ 2,417.50
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	1,978.84	\$ 1,978.84
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	1,452.45	\$ 1,452.45
Star Designated	1/29/2010	CITCO GLOBAL CUSTODY NV	USD	1,179.50	\$ 1,179.50
Star Designated	2/4/2010	CITCO GLOBAL CUSTODY NV	USD	272,251.61	\$ 272,251.61
Star Designated	2/4/2010	CITCO GLOBAL CUSTODY NV	USD	225,100.58	\$ 225,100.58
Star Designated	2/4/2010	CITCO GLOBAL CUSTODY NV	USD	12,496.92	\$ 12,496.92
Star Designated	2/9/2010	CITCO GLOBAL CUSTODY NV	EUR	16,665.65	\$ 22,993.60
Star Designated	2/9/2010	CITCO GLOBAL CUSTODY NV	EUR	9,197.82	\$ 12,690.23
Soundview Elite Ltd.	2/10/2010	Citco Fund Services Cayman Islands	USD	82,693.51	\$ 82,693.51
Elite Designated	2/10/2010	Citco Fund Services Cayman Islands	USD	41,009.87	\$ 41,009.87
Soundview Star Ltd.	2/10/2010	Citco Fund Services Cayman Islands	USD	29,963.28	\$ 29,963.28
Premium Designated	2/10/2010	Citco Fund Services Cayman Islands	USD	26,926.83	\$ 26,926.83
Soundview Premium Ltd.	2/10/2010	Citco Fund Services Cayman Islands	USD	25,290.29	\$ 25,290.29
Star Designated	2/10/2010	Citco Fund Services Cayman Islands	USD	23,542.58	\$ 23,542.58
Star Designated	2/18/2010	Soundview Capital Management	EUR	25,517.54	\$ 34,517.58
Premium Designated	2/18/2010	Soundview Capital Management	EUR	19,317.84	\$ 26,131.24
Soundview Premium Ltd.	2/18/2010	Soundview Capital Management	USD	12,122.31	\$ 12,122.31
Soundview Premium Ltd.	2/18/2010	Soundview Capital Management	CHF	11,382.04	\$ 10,502.21
Soundview Elite Ltd.	2/18/2010	Soundview Capital Management	CHF	10,617.43	\$ 9,796.70
Star Designated	2/18/2010	Soundview Capital Management	USD	10,492.87	\$ 10,492.87
Elite Designated	2/18/2010	Soundview Capital Management	USD	10,159.16	\$ 10,159.16
Premium Designated	2/18/2010	Soundview Capital Management	USD	9,082.42	\$ 9,082.42
Soundview Elite Ltd.	2/18/2010	Soundview Capital Management	USD	8,967.92	\$ 8,967.92
Soundview Star Ltd.	2/18/2010	Soundview Capital Management	EUR	6,561.81	\$ 8,876.16
Soundview Star Ltd.	2/18/2010	Soundview Capital Management	USD	5,863.42	\$ 5,863.42
Soundview Star Ltd.	2/18/2010	Soundview Capital Management	CHF	4,128.88	\$ 3,809.72
Soundview Premium Ltd.	2/18/2010	Soundview Capital Management	EUR	3,403.12	\$ 4,603.40
Soundview Elite Ltd.	2/18/2010	Soundview Capital Management	EUR	2,356.96	\$ 3,188.26
Soundview Premium Ltd.	2/18/2010	Soundview Capital Management	USD	2,041.61	\$ 2,041.61
Elite Designated	2/22/2010	Soundview Capital Management	EUR	17,157.49	\$ 23,327.32

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	3/2/2010	Citco Fund Services Cayman Islands	USD	12,800.74	\$ 12,800.74
Elite Designated	3/2/2010	Citco Fund Services Cayman Islands	USD	6,912.57	\$ 6,912.57
Soundview Star Ltd.	3/2/2010	Citco Fund Services Cayman Islands	USD	5,682.73	\$ 5,682.73
Soundview Premium Ltd.	3/2/2010	Citco Fund Services Cayman Islands	USD	4,611.65	\$ 4,611.65
Star Designated	3/2/2010	Citco Fund Services Cayman Islands	USD	4,252.24	\$ 4,252.24
Premium Designated	3/2/2010	Citco Fund Services Cayman Islands	USD	3,218.06	\$ 3,218.06
Soundview Elite Ltd.	3/5/2010	Soundview Capital Management	CHF	10,511.47	\$ 9,787.23
Soundview Elite Ltd.	3/5/2010	Soundview Capital Management	USD	10,456.86	\$ 10,456.86
Soundview Star Ltd.	3/5/2010	Soundview Capital Management	EUR	6,816.77	\$ 9,288.53
Soundview Premium Ltd.	3/5/2010	Soundview Capital Management	USD	6,275.21	\$ 6,275.21
Soundview Star Ltd.	3/5/2010	Soundview Capital Management	USD	6,092.41	\$ 6,092.41
Soundview Premium Ltd.	3/5/2010	Soundview Capital Management	CHF	5,887.98	\$ 5,482.30
Soundview Star Ltd.	3/5/2010	Soundview Capital Management	CHF	4,288.10	\$ 3,992.65
Soundview Elite Ltd.	3/5/2010	Soundview Capital Management	EUR	2,333.98	\$ 3,180.28
Soundview Premium Ltd.	3/5/2010	Soundview Capital Management	EUR	1,761.44	\$ 2,400.14
Soundview Premium Ltd.	3/5/2010	Soundview Capital Management	USD	1,056.85	\$ 1,056.85
Elite Designated	3/9/2010	Soundview Capital Management	EUR	16,947.64	\$ 23,052.18
Elite Designated	3/9/2010	Soundview Capital Management	USD	10,035.41	\$ 10,035.41
Elite Designated	3/11/2010	Soundview Capital Management	EUR	16,947.64	\$ 23,186.07
Elite Designated	3/11/2010	Soundview Capital Management	USD	10,035.41	\$ 10,035.41
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	1,758,511.03	\$ 2,405,115.54
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	713,464.14	\$ 975,804.90
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	561,251.21	\$ 561,251.21
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	535,211.78	\$ 535,211.78
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	507,554.43	\$ 694,182.19
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	483,122.98	\$ 483,122.98
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	390,507.93	\$ 534,097.70
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	292,903.76	\$ 292,903.76
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	270,467.64	\$ 270,467.64
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	260,649.05	\$ 356,489.71
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	257,306.26	\$ 351,917.77
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	184,107.52	\$ 184,107.52
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	169,599.80	\$ 231,961.65
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	133,093.73	\$ 133,093.73
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	109,439.46	\$ 149,680.35
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	92,068.74	\$ 125,922.42
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	71,220.22	\$ 71,220.22
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	60,924.96	\$ 83,327.07
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	59,258.47	\$ 81,047.81
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	50,187.62	\$ 50,187.62
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	47,387.17	\$ 64,811.43
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	34,599.79	\$ 34,599.79
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	30,200.17	\$ 30,200.17
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	27,442.93	\$ 27,442.93
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	12,631.51	\$ 12,631.51
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	11,626.23	\$ 15,901.19
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	11,479.19	\$ 15,700.09

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	USD	6,868.20	\$ 6,868.20
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	5,803.31	\$ 7,937.19
Elite Designated	3/15/2010	CITCO GLOBAL CUSTODY NV	EUR	3,038.90	\$ 4,156.30
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	69,872.47	\$ 69,872.47
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	57,100.58	\$ 57,100.58
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	52,545.37	\$ 72,186.83
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	48,419.34	\$ 66,518.49
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	46,723.95	\$ 46,723.95
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	42,306.20	\$ 58,120.26
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	40,519.16	\$ 40,519.16
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	39,988.42	\$ 39,988.42
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	38,045.51	\$ 38,045.51
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	29,643.34	\$ 40,724.02
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	27,781.87	\$ 38,166.73
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	20,631.43	\$ 20,631.43
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	17,900.75	\$ 24,592.05
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	16,062.31	\$ 16,062.31
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	15,291.75	\$ 21,007.81
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	8,945.14	\$ 12,288.83
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	6,683.74	\$ 9,182.12
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	5,518.48	\$ 7,581.29
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	4,535.20	\$ 4,535.20
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	4,278.83	\$ 4,278.83
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	4,063.21	\$ 5,582.04
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	3,736.56	\$ 5,133.29
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	3,730.07	\$ 3,730.07
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	975.68	\$ 975.68
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	883.53	\$ 883.53
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	880.48	\$ 1,209.60
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	721.43	\$ 721.43
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	608.09	\$ 608.09
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	508.82	\$ 699.02
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	USD	390.91	\$ 390.91
Premium Designated	3/17/2010	CITCO GLOBAL CUSTODY NV	EUR	339.21	\$ 466.01
Soundview Elite Ltd.	3/22/2010	Soundview Capital Management	USD	22,236.99	\$ 22,236.99
Soundview Premium Ltd.	3/22/2010	Soundview Capital Management	CHF	6,188.54	\$ 5,848.17
Soundview Star Ltd.	3/22/2010	Soundview Capital Management	EUR	2,896.46	\$ 3,927.02
Soundview Premium Ltd.	3/22/2010	Soundview Capital Management	EUR	2,640.51	\$ 3,580.00
Soundview Elite Ltd.	3/22/2010	Soundview Capital Management	EUR	1,777.05	\$ 2,409.32
Soundview Star Ltd.	3/22/2010	Soundview Capital Management	USD	1,732.30	\$ 1,732.30
Soundview Star Ltd.	3/22/2010	Soundview Capital Management	CHF	779.88	\$ 736.99
Soundview Premium Ltd.	3/23/2010	Citco Fund Services Cayman Islands	USD	7,256.10	\$ 7,256.10
Soundview Star Ltd.	3/23/2010	Citco Fund Services Cayman Islands	USD	7,256.10	\$ 7,256.10
Soundview Elite Ltd.	3/23/2010	Citco Fund Services Cayman Islands	USD	7,256.10	\$ 7,256.10
Elite Designated	3/23/2010	Citco Fund Services Cayman Islands	USD	3,405.07	\$ 3,405.07
Star Designated	3/23/2010	Citco Fund Services Cayman Islands	USD	3,405.07	\$ 3,405.07
Premium Designated	3/23/2010	Citco Fund Services Cayman Islands	USD	3,388.95	\$ 3,388.95

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Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	63,796.59	\$ 85,551.23
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	33,547.48	\$ 44,987.17
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	30,959.44	\$ 41,516.61
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	30,250.18	\$ 30,250.18
Star Designated	3/26/2010	Soundview Capital Management	EUR	28,036.33	\$ 37,596.72
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	27,385.13	\$ 36,723.46
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	26,399.73	\$ 26,399.73
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	25,840.50	\$ 34,652.11
Soundview Elite Ltd.	3/26/2010	Soundview Capital Management	CHF	24,444.48	\$ 22,948.48
Soundview Elite Ltd.	3/26/2010	Soundview Capital Management	USD	22,978.74	\$ 22,978.74
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	20,707.98	\$ 20,707.98
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	19,764.59	\$ 19,764.59
Premium Designated	3/26/2010	Soundview Capital Management	EUR	17,332.80	\$ 23,243.28
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	17,139.13	\$ 17,139.13
Elite Designated	3/26/2010	Soundview Capital Management	EUR	16,461.44	\$ 22,074.79
Soundview Star Ltd.	3/26/2010	Soundview Capital Management	EUR	14,575.99	\$ 19,546.40
Soundview Premium Ltd.	3/26/2010	Soundview Capital Management	USD	14,389.76	\$ 14,389.76
Soundview Star Ltd.	3/26/2010	Soundview Capital Management	USD	13,383.92	\$ 13,383.92
Star Designated	3/26/2010	Soundview Capital Management	USD	11,184.19	\$ 11,184.19
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	11,181.06	\$ 14,993.80
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	11,008.73	\$ 11,008.73
Soundview Premium Ltd.	3/26/2010	Soundview Capital Management	CHF	10,631.00	\$ 9,980.38
Elite Designated	3/26/2010	Soundview Capital Management	USD	9,747.59	\$ 9,747.59
Soundview Star Ltd.	3/26/2010	Soundview Capital Management	CHF	9,594.75	\$ 9,007.55
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	8,156.47	\$ 10,937.83
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	7,217.62	\$ 9,678.83
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	7,170.19	\$ 7,170.19
Premium Designated	3/26/2010	Soundview Capital Management	USD	6,981.21	\$ 6,981.21
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	6,463.09	\$ 8,667.00
Soundview Elite Ltd.	3/26/2010	Soundview Capital Management	EUR	4,624.46	\$ 6,201.40
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	4,528.26	\$ 6,072.40
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	4,423.70	\$ 5,932.18
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	4,146.14	\$ 4,146.14
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	3,983.68	\$ 3,983.68
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	3,968.51	\$ 3,968.51
Soundview Premium Ltd.	3/26/2010	Soundview Capital Management	EUR	2,980.66	\$ 3,997.07
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	2,632.23	\$ 3,529.82
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	2,548.16	\$ 3,417.08
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	2,189.21	\$ 2,935.73
Soundview Premium Ltd.	3/26/2010	Soundview Capital Management	USD	2,187.92	\$ 2,187.92
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	1,869.08	\$ 2,506.44
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	1,616.00	\$ 1,616.00
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	1,363.63	\$ 1,363.63
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	1,048.80	\$ 1,406.44
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	1,031.55	\$ 1,383.31
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	680.15	\$ 912.08
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	487.40	\$ 487.40

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Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	445.17	\$ 596.97
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	EUR	424.69	\$ 569.51
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	268.61	\$ 268.61
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	219.87	\$ 219.87
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	161.38	\$ 161.38
Star Designated	3/26/2010	CITCO GLOBAL CUSTODY NV	USD	131.06	\$ 131.06
Soundview Elite Ltd.	3/30/2010	Citco Fund Services Cayman Islands	USD	12,615.19	\$ 12,615.19
Elite Designated	3/30/2010	Citco Fund Services Cayman Islands	USD	8,903.69	\$ 8,903.69
Star Designated	3/30/2010	Citco Fund Services Cayman Islands	USD	6,202.24	\$ 6,202.24
Soundview Star Ltd.	3/30/2010	Citco Fund Services Cayman Islands	USD	5,644.75	\$ 5,644.75
Premium Designated	3/30/2010	Citco Fund Services Cayman Islands	USD	5,199.08	\$ 5,199.08
Soundview Premium Ltd.	3/30/2010	Citco Fund Services Cayman Islands	USD	4,571.30	\$ 4,571.30
Soundview Elite Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	28,617.88	\$ 28,617.88
Soundview Elite Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	14,289.40	\$ 14,289.40
Elite Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	14,207.26	\$ 14,207.26
Soundview Star Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	11,988.38	\$ 11,988.38
Star Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	10,359.50	\$ 10,359.50
Soundview Premium Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	9,910.40	\$ 9,910.40
Premium Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	6,833.34	\$ 6,833.34
Elite Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	6,644.83	\$ 6,644.83
Soundview Star Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	5,821.39	\$ 5,821.39
Soundview Premium Ltd.	4/27/2010	Citco Fund Services Cayman Islands	USD	4,814.41	\$ 4,814.41
Star Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	4,702.99	\$ 4,702.99
Premium Designated	4/27/2010	Citco Fund Services Cayman Islands	USD	2,969.27	\$ 2,969.27
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	142,901.48	\$ 188,930.05
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	57,978.07	\$ 76,652.81
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	45,699.48	\$ 45,699.48
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	43,579.24	\$ 43,579.24
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	41,245.28	\$ 54,530.38
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	39,337.94	\$ 39,337.94
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	31,733.75	\$ 41,955.19
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	23,849.47	\$ 23,849.47
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	22,022.64	\$ 22,022.64
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	21,181.06	\$ 28,003.48
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	20,909.42	\$ 27,644.34
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	14,990.82	\$ 14,990.82
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	13,782.15	\$ 18,221.38
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	10,837.06	\$ 10,837.06
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	8,893.36	\$ 11,757.91
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	7,481.76	\$ 9,891.63
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	5,799.06	\$ 5,799.06
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	4,950.93	\$ 6,545.62
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	4,815.51	\$ 6,366.59
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	4,086.48	\$ 4,086.48
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	3,850.81	\$ 5,091.16
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	2,817.26	\$ 2,817.26
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	2,459.02	\$ 2,459.02

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Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	2,234.52	\$ 2,234.52
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	1,028.51	\$ 1,028.51
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	944.78	\$ 1,249.09
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	932.82	\$ 1,233.28
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	USD	591.53	\$ 591.53
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	471.59	\$ 623.49
Elite Designated	4/28/2010	CITCO GLOBAL CUSTODY NV	EUR	246.95	\$ 326.49
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	454,293.86	\$ 418,450.07
Soundview Star Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	215,722.74	\$ 198,702.22
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	92,422.16	\$ 85,130.05
Soundview Elite Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	52,656.48	\$ 48,501.88
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	41,791.59	\$ 38,494.23
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	41,360.42	\$ 38,097.08
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	39,923.18	\$ 36,773.24
Soundview Star Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	32,080.10	\$ 29,548.98
Soundview Premium Ltd.	5/3/2010	CITCO GLOBAL CUSTODY NV	CHF	24,145.53	\$ 22,240.45
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	851,310.27	\$ 1,105,596.65
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	342,918.95	\$ 445,348.84
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	277,126.55	\$ 277,126.55
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	270,552.81	\$ 270,552.81
Soundview Premium Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	240,345.73	\$ 240,345.73
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	238,441.69	\$ 238,441.69
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	236,923.75	\$ 307,692.87
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	179,426.75	\$ 233,021.52
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	114,309.77	\$ 148,454.10
Soundview Premium Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	95,155.36	\$ 95,155.36
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	89,687.45	\$ 116,477.09
Soundview Premium Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	53,158.49	\$ 69,036.93
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	50,595.32	\$ 65,708.14
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	47,939.07	\$ 62,258.47
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	37,946.49	\$ 49,281.11
Soundview Premium Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	33,772.85	\$ 43,860.80
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	29,588.25	\$ 38,426.26
Soundview Star Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	22,476.29	\$ 29,189.96
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	USD	20,096.55	\$ 20,096.55
Soundview Elite Ltd.	5/4/2010	CITCO GLOBAL CUSTODY NV	EUR	4,588.07	\$ 5,958.53
Soundview Premium Ltd.	5/10/2010	Soundview Capital Management	USD	29,187.56	\$ 29,187.56
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	28,307.45	\$ 28,307.45
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	28,307.45	\$ 28,307.45
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	27,759.49	\$ 27,759.49
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	23,432.79	\$ 23,432.79
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	18,058.41	\$ 22,778.88
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	16,053.69	\$ 16,053.69
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	9,408.40	\$ 9,408.40
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	4,445.89	\$ 5,608.05
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	4,297.70	\$ 5,421.12
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	2,299.75	\$ 2,900.90

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	USD	2,116.79	\$ 2,116.79
Soundview Elite Ltd.	5/12/2010	CITCO GLOBAL CUSTODY NV	EUR	1,806.66	\$ 2,278.92
Soundview Elite Ltd.	5/14/2010	Soundview Capital Management	USD	5,573.20	\$ 5,573.20
Soundview Elite Ltd.	5/14/2010	Soundview Capital Management	EUR	445.51	\$ 550.56
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	541,924.73	\$ 659,955.94
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	219,869.51	\$ 267,757.09
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	172,983.79	\$ 172,983.79
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	164,958.42	\$ 164,958.42
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	156,409.83	\$ 190,475.89
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	148,907.67	\$ 148,907.67
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	120,340.34	\$ 146,550.47
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	90,275.71	\$ 90,275.71
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	83,360.64	\$ 83,360.64
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	80,319.60	\$ 97,813.21
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	79,293.43	\$ 96,563.54
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	56,742.50	\$ 56,742.50
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	52,267.68	\$ 63,651.58
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	41,022.90	\$ 41,022.90
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	33,729.44	\$ 41,075.71
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	28,368.41	\$ 34,547.05
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	21,952.90	\$ 21,952.90
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	18,778.01	\$ 22,867.86
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	18,260.12	\$ 22,237.17
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	15,466.37	\$ 15,466.37
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	14,606.18	\$ 17,787.41
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	10,664.78	\$ 10,664.78
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	9,311.00	\$ 9,311.00
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	8,453.92	\$ 8,453.92
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	3,895.81	\$ 3,895.81
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	3,586.81	\$ 4,368.02
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	3,538.85	\$ 4,309.61
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	USD	2,113.48	\$ 2,113.48
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	1,793.40	\$ 2,184.00
Elite Designated	5/26/2010	CITCO GLOBAL CUSTODY NV	EUR	930.27	\$ 1,132.88
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	558,349.17	\$ 685,261.94
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	290,931.81	\$ 357,060.61
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	264,549.73	\$ 264,549.73
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	263,409.44	\$ 323,282.41
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	242,960.43	\$ 298,185.34
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	224,101.27	\$ 275,039.49
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	218,737.79	\$ 218,737.79
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	181,096.56	\$ 181,096.56
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	172,848.67	\$ 172,848.67
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	149,880.00	\$ 149,880.00
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	96,961.40	\$ 119,000.73
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	96,273.57	\$ 96,273.57
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	70,743.27	\$ 86,823.22

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	62,703.23	\$ 62,703.23
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	62,594.14	\$ 76,821.79
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	56,044.36	\$ 68,783.24
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	39,279.60	\$ 48,207.85
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	38,365.68	\$ 47,086.20
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	36,252.11	\$ 36,252.11
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	34,834.05	\$ 34,834.05
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	34,708.64	\$ 34,708.64
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	22,829.00	\$ 28,018.03
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	22,095.96	\$ 27,118.37
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	18,982.92	\$ 23,297.74
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	16,203.08	\$ 19,886.04
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	14,132.34	\$ 14,132.34
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	11,923.26	\$ 11,923.26
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	9,101.14	\$ 11,169.83
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	9,038.91	\$ 9,038.91
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	8,948.82	\$ 10,982.89
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	5,902.42	\$ 7,244.04
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	4,263.82	\$ 4,263.82
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	3,855.61	\$ 4,731.99
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	EUR	3,684.25	\$ 4,521.68
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	2,344.14	\$ 2,344.14
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	1,919.68	\$ 1,919.68
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	1,418.06	\$ 1,418.06
Star Designated	5/28/2010	CITCO GLOBAL CUSTODY NV	USD	1,147.95	\$ 1,147.95
Elite Designated	8/6/2010	Soundview Capital Management	USD	3,812.79	\$ 3,812.79
Premium Designated	8/6/2010	Soundview Capital Management	USD	2,362.10	\$ 2,362.10
Star Designated	8/6/2010	Soundview Capital Management	USD	2,335.90	\$ 2,335.90
Soundview Star Ltd.	9/1/2010	Soundview Capital Management	USD	2,937.51	\$ 2,937.51
Soundview Star Ltd.	9/1/2010	Soundview Capital Management	USD	420.01	\$ 420.01
Soundview Premium Ltd.	9/2/2010	Soundview Capital Management	CHF	5,078.66	\$ 5,014.67
Soundview Premium Ltd.	9/2/2010	Soundview Capital Management	CHF	1,522.21	\$ 1,503.03
Soundview Star Ltd.	9/2/2010	Soundview Capital Management	CHF	1,480.33	\$ 1,461.68
Soundview Star Ltd.	9/2/2010	Soundview Capital Management	EUR	12,852.79	\$ 16,484.99
Soundview Elite Ltd.	9/2/2010	Soundview Capital Management	EUR	1,710.42	\$ 2,193.78
Soundview Star Ltd.	9/2/2010	Soundview Capital Management	CHF	190.64	\$ 188.24
Soundview Premium Ltd.	9/2/2010	Soundview Capital Management	EUR	1,263.65	\$ 1,620.76
Soundview Premium Ltd.	9/2/2010	Soundview Capital Management	EUR	653.03	\$ 837.58
Soundview Elite Ltd.	9/2/2010	Soundview Capital Management	EUR	445.51	\$ 571.41
Soundview Star Ltd.	9/17/2010	Soundview Capital Management	USD	5,528.16	\$ 5,528.16
Star Designated	9/17/2010	Soundview Capital Management	USD	2,332.59	\$ 2,332.59
Star Designated	9/20/2010	Soundview Capital Management	EUR	4,928.93	\$ 6,437.68
Soundview Star Ltd.	9/20/2010	Soundview Capital Management	EUR	4,803.96	\$ 6,274.45
Premium Designated	9/20/2010	Soundview Capital Management	EUR	3,805.50	\$ 4,970.36
Soundview Elite Ltd.	9/20/2010	Soundview Capital Management	EUR	1,541.67	\$ 2,013.58
Soundview Premium Ltd.	9/20/2010	Soundview Capital Management	EUR	1,197.91	\$ 1,564.59
Soundview Premium Ltd.	9/20/2010	Soundview Capital Management	EUR	736.35	\$ 961.75

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Elite Designated	9/20/2010	Soundview Capital Management	EUR	6,479.23	\$ 8,462.52
Soundview Premium Ltd.	10/6/2010	Citico Banking Corp	USD	3,905.00	\$ 3,905.00
Soundview Elite Ltd.	11/9/2010	Citico Banking Corp	USD	10,570.07	\$ 10,570.07
Soundview Star Ltd.	11/23/2010	Soundview Capital Management	USD	610.06	\$ 610.06
Soundview Star Ltd.	11/23/2010	Soundview Capital Management	EUR	12,935.72	\$ 17,291.18
Soundview Premium Ltd.	11/23/2010	Soundview Capital Management	EUR	1,613.14	\$ 2,156.28
Soundview Elite Ltd.	11/23/2010	Soundview Capital Management	EUR	293.24	\$ 391.97
Soundview Star Ltd.	11/26/2010	Soundview Capital Management	CHF	11,451.62	\$ 11,412.68
Soundview Premium Ltd.	12/1/2010	Soundview Capital Management	CHF	4,942.39	\$ 4,931.02
Soundview Premium Ltd.	12/21/2010	Citico Banking Corp	USD	2,522.83	\$ 2,522.83
Soundview Star Ltd.	12/31/2010	Soundview Capital Management	USD	3,336.11	\$ 3,336.11
Soundview Premium Ltd.	1/3/2011	Soundview Capital Management	CHF	4,272.66	\$ 4,577.30
Soundview Star Ltd.	1/3/2011	Soundview Capital Management	CHF	1,505.48	\$ 1,612.82
Soundview Star Ltd.	1/3/2011	Soundview Capital Management	EUR	703.83	\$ 940.39
Soundview Elite Ltd.	1/3/2011	Soundview Capital Management	EUR	613.25	\$ 819.36
Soundview Premium Ltd.	1/3/2011	Soundview Capital Management	EUR	433.45	\$ 579.13
Elite Designated	1/6/2011	Soundview Capital Management	USD	3,780.70	\$ 3,780.70
Star Designated	1/6/2011	Soundview Capital Management	USD	2,595.02	\$ 2,595.02
Soundview Star Ltd.	1/6/2011	Soundview Capital Management	USD	2,293.33	\$ 2,293.33
Soundview Premium Ltd.	1/7/2011	Soundview Capital Management	CHF	2,401.35	\$ 2,482.76
Soundview Star Ltd.	1/7/2011	Soundview Capital Management	CHF	1,842.02	\$ 1,904.46
Star Designated	1/7/2011	RICHCOURT CAPITAL MANAGEMENT INC.	EUR	5,926.23	\$ 7,648.99
Premium Designated	1/7/2011	Soundview Capital Management	EUR	4,183.33	\$ 5,399.42
Soundview Star Ltd.	1/7/2011	Soundview Capital Management	EUR	2,143.04	\$ 2,766.02
Soundview Elite Ltd.	1/7/2011	Soundview Capital Management	EUR	988.30	\$ 1,275.60
Soundview Premium Ltd.	1/7/2011	Soundview Capital Management	EUR	747.78	\$ 965.16
Soundview Premium Ltd.	1/7/2011	Soundview Capital Management	EUR	464.42	\$ 599.43
Elite Designated	1/7/2011	Soundview Capital Management	EUR	6,892.56	\$ 8,896.23
Elite Designated	1/12/2011	Soundview Capital Management	USD	18,398.09	\$ 18,398.09
Soundview Premium Ltd.	1/13/2011	Soundview Capital Management	CHF	2,809.79	\$ 2,914.88
Soundview Star Ltd.	1/13/2011	Citico Banking Corp	USD	1,797.95	\$ 1,797.95
Premium Designated	1/13/2011	Soundview Capital Management	EUR	6,687.57	\$ 8,937.27
Soundview Elite Ltd.	1/13/2011	Soundview Capital Management	EUR	1,171.86	\$ 1,566.07
Soundview Premium Ltd.	1/13/2011	Soundview Capital Management	EUR	360.18	\$ 481.34
Elite Designated	1/13/2011	Soundview Capital Management	EUR	31,024.30	\$ 41,460.87
Star Designated	2/3/2011	Soundview Capital Management	USD	2,550.05	\$ 2,550.05
Elite Designated	2/4/2011	Soundview Capital Management	EUR	7,498.87	\$ 10,184.22
Star Designated	2/4/2011	Soundview Capital Management	EUR	5,392.74	\$ 7,323.88
Premium Designated	2/4/2011	Soundview Capital Management	EUR	4,063.72	\$ 5,518.94
Soundview Elite Ltd.	2/4/2011	Soundview Capital Management	EUR	500.75	\$ 680.07
Soundview Premium Ltd.	2/4/2011	Soundview Capital Management	CHF	381.23	\$ 399.26
Soundview Premium Ltd.	2/4/2011	Soundview Capital Management	EUR	125.91	\$ 171.00
Soundview Premium Ltd.	2/4/2011	Soundview Capital Management	EUR	71.26	\$ 96.78
Soundview Star Ltd.	2/15/2011	Soundview Capital Management	CHF	8.00	\$ 8.27
Soundview Star Ltd.	2/15/2011	Soundview Capital Management	CHF	8.00	\$ 8.27
Soundview Star Ltd.	2/19/2011	Soundview Capital Management	CHF	8.00	\$ 8.47
Soundview Star Ltd.	2/21/2011	Soundview Capital Management	CHF	8.00	\$ 8.45

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Premium Ltd.	2/21/2011	Soundview Capital Management	CHF	8.00	\$ 8.45
Star Designated	2/25/2011	Soundview Capital Management	USD	8,095.88	\$ 8,095.88
Soundview Star Ltd.	2/25/2011	Soundview Capital Management	USD	2,544.11	\$ 2,544.11
Star Designated	2/28/2011	Soundview Capital Management	EUR	14,319.32	\$ 19,769.25
Elite Designated	2/28/2011	Soundview Capital Management	EUR	1,553.62	\$ 2,144.93
Premium Designated	2/28/2011	Soundview Capital Management	EUR	897.84	\$ 1,239.56
Soundview Premium Ltd.	2/28/2011	Soundview Capital Management	EUR	680.90	\$ 940.05
Soundview Elite Ltd.	2/28/2011	Soundview Capital Management	EUR	288.36	\$ 398.11
Soundview Premium Ltd.	2/28/2011	Soundview Capital Management	CHF	74.98	\$ 80.72
Soundview Star Ltd.	2/28/2011	Soundview Capital Management	CHF	1,911.73	\$ 2,057.98
Soundview Star Ltd.	3/1/2011	Soundview Capital Management	EUR	3,206.65	\$ 4,417.80
Soundview Premium Ltd.	3/4/2011	Soundview Capital Management	CHF	10.72	\$ 11.59
Elite Designated	3/17/2011	Soundview Capital Management	EUR	7,808.17	\$ 10,947.84
Star Designated	3/17/2011	Soundview Capital Management	EUR	6,025.51	\$ 8,448.37
Premium Designated	3/17/2011	Soundview Capital Management	EUR	4,517.28	\$ 6,333.68
Soundview Elite Ltd.	3/17/2011	Soundview Capital Management	EUR	1,551.94	\$ 2,175.98
Soundview Premium Ltd.	3/17/2011	Soundview Capital Management	CHF	229.02	\$ 254.88
Soundview Premium Ltd.	3/17/2011	Soundview Capital Management	EUR	73.69	\$ 103.32
Soundview Premium Ltd.	3/17/2011	Soundview Capital Management	EUR	41.71	\$ 58.48
Star Designated	3/17/2011	Soundview Capital Management	USD	2,856.61	\$ 2,856.61
Soundview Star Ltd.	3/17/2011	Soundview Capital Management	USD	2,775.22	\$ 2,775.22
Star Designated	3/17/2011	Soundview Capital Management	USD	565.77	\$ 565.77
Soundview Premium Ltd.	3/18/2011	Soundview Capital Management	CHF	1,609.37	\$ 1,786.08
Elite Designated	3/18/2011	Soundview Capital Management	EUR	1,497.11	\$ 2,123.20
Star Designated	3/18/2011	Soundview Capital Management	EUR	1,196.17	\$ 1,696.41
Premium Designated	3/18/2011	Soundview Capital Management	EUR	852.11	\$ 1,208.46
Soundview Star Ltd.	3/18/2011	Soundview Capital Management	EUR	585.58	\$ 830.47
Soundview Elite Ltd.	3/18/2011	Soundview Capital Management	EUR	541.36	\$ 767.76
Soundview Elite Ltd.	3/18/2011	Soundview Capital Management	EUR	200.87	\$ 284.87
Soundview Premium Ltd.	3/18/2011	Soundview Capital Management	EUR	161.61	\$ 229.20
Soundview Premium Ltd.	3/18/2011	Soundview Capital Management	CHF	115.41	\$ 128.08
Soundview Star Ltd.	3/18/2011	Soundview Capital Management	CHF	1,251.83	\$ 1,389.28
Soundview Star Ltd.	3/23/2011	Soundview Capital Management	USD	2,648.27	\$ 2,648.27
Star Designated	3/23/2011	Soundview Capital Management	USD	232.57	\$ 232.57
Soundview Star Ltd.	3/24/2011	Soundview Capital Management	EUR	1,979.58	\$ 2,806.45
Soundview Premium Ltd.	3/24/2011	Soundview Capital Management	CHF	1,605.34	\$ 1,767.00
Elite Designated	3/24/2011	Soundview Capital Management	EUR	1,020.42	\$ 1,446.65
Soundview Elite Ltd.	3/24/2011	Soundview Capital Management	EUR	686.25	\$ 972.90
Premium Designated	3/24/2011	Soundview Capital Management	EUR	464.81	\$ 658.96
Soundview Premium Ltd.	3/24/2011	Soundview Capital Management	EUR	382.30	\$ 541.99
Star Designated	3/24/2011	Soundview Capital Management	EUR	56.85	\$ 80.60
Elite Designated	3/24/2011	Citico Banking Corp	USD	457.61	\$ 457.61
Soundview Star Ltd.	3/24/2011	Soundview Capital Management	CHF	1,808.07	\$ 1,990.14
Elite Designated	4/4/2011	Soundview Capital Management	EUR	7,002.31	\$ 9,957.99
Star Designated	4/4/2011	Soundview Capital Management	EUR	5,457.61	\$ 7,761.27
Premium Designated	4/4/2011	Soundview Capital Management	EUR	4,408.76	\$ 6,269.70
Soundview Premium Ltd.	4/4/2011	Soundview Capital Management	CHF	987.01	\$ 1,069.23

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Soundview Elite Ltd.	4/4/2011	Soundview Capital Management	EUR	1,567.04	\$ 2,228.49
Soundview Star Ltd.	4/4/2011	Soundview Capital Management	EUR	648.19	\$ 921.79
Soundview Premium Ltd.	4/4/2011	Soundview Capital Management	EUR	323.12	\$ 459.51
Star Designated	4/4/2011	Soundview Capital Management	USD	2,580.57	\$ 2,580.57
Soundview Star Ltd.	4/4/2011	Soundview Capital Management	USD	1,509.35	\$ 1,509.35
Soundview Premium Ltd.	4/4/2011	Soundview Capital Management	EUR	182.88	\$ 260.07
Soundview Star Ltd.	4/4/2011	Soundview Capital Management	CHF	533.70	\$ 578.16
Soundview Star Ltd.	4/6/2011	Citico Banking Corp	USD	8,348.15	\$ 8,348.15
Soundview Premium Ltd.	4/6/2011	Citico Banking Corp	USD	6,808.39	\$ 6,808.39
Soundview Elite Ltd.	4/9/2011	Soundview Capital Management	EUR	4.95	\$ 7.17
Soundview Premium Ltd.	4/9/2011	Soundview Capital Management	EUR	4.95	\$ 7.17
Soundview Star Ltd.	4/11/2011	Soundview Capital Management	EUR	4.95	\$ 7.15
Soundview Star Ltd.	4/18/2011	Soundview Capital Management	EUR	3,915.38	\$ 5,573.54
Soundview Premium Ltd.	4/18/2011	Soundview Capital Management	EUR	2,342.85	\$ 3,335.05
Soundview Elite Ltd.	4/18/2011	Soundview Capital Management	EUR	725.93	\$ 1,033.36
Star Designated	4/18/2011	Soundview Capital Management	EUR	599.19	\$ 852.95
Premium Designated	4/18/2011	Soundview Capital Management	EUR	451.52	\$ 642.74
Soundview Star Ltd.	4/18/2011	Soundview Capital Management	USD	8,765.52	\$ 8,765.52
Star Designated	4/18/2011	Soundview Capital Management	USD	283.34	\$ 283.34
Elite Designated	4/18/2011	Soundview Capital Management	USD	195.97	\$ 195.97
Elite Designated	4/18/2011	Soundview Capital Management	EUR	319.68	\$ 455.06
Soundview Premium Ltd.	4/19/2011	Soundview Capital Management	CHF	4,941.90	\$ 5,491.93
Soundview Star Ltd.	4/19/2011	Soundview Capital Management	CHF	3,290.63	\$ 3,656.88
Star Designated	5/9/2011	Soundview Capital Management	EUR	5,036.79	\$ 7,235.35
Premium Designated	5/9/2011	Soundview Capital Management	EUR	3,833.40	\$ 5,506.68
Soundview Premium Ltd.	5/9/2011	Soundview Capital Management	CHF	305.74	\$ 350.71
Soundview Elite Ltd.	5/9/2011	Soundview Capital Management	EUR	634.33	\$ 911.22
Soundview Star Ltd.	5/9/2011	Soundview Capital Management	EUR	224.25	\$ 322.14
Soundview Premium Ltd.	5/9/2011	Soundview Capital Management	EUR	112.70	\$ 161.89
Elite Designated	5/9/2011	Soundview Capital Management	USD	2,659.16	\$ 2,659.16
Star Designated	5/9/2011	Soundview Capital Management	USD	2,609.95	\$ 2,609.95
Soundview Star Ltd.	5/9/2011	Soundview Capital Management	USD	517.16	\$ 517.16
Soundview Premium Ltd.	5/9/2011	Soundview Capital Management	EUR	68.90	\$ 98.97
Soundview Star Ltd.	5/9/2011	Soundview Capital Management	CHF	182.45	\$ 209.29
Elite Designated	5/10/2011	Soundview Capital Management	EUR	4,082.65	\$ 5,882.69
Soundview Star Ltd.	6/13/2011	Soundview Capital Management	USD	1,390.62	\$ 1,390.62
Elite Designated	6/13/2011	Soundview Capital Management	USD	463.14	\$ 463.14
Star Designated	6/13/2011	Soundview Capital Management	USD	290.79	\$ 290.79
Elite Designated	6/14/2011	Soundview Capital Management	EUR	778.04	\$ 1,123.49
Soundview Star Ltd.	6/14/2011	Soundview Capital Management	EUR	643.00	\$ 928.49
Soundview Premium Ltd.	6/14/2011	Soundview Capital Management	EUR	615.26	\$ 888.44
Star Designated	6/14/2011	Soundview Capital Management	EUR	603.21	\$ 871.04
Soundview Premium Ltd.	6/15/2011	Soundview Capital Management	CHF	1,349.18	\$ 1,581.78
Soundview Star Ltd.	6/15/2011	Soundview Capital Management	CHF	557.54	\$ 653.66
Soundview Star Ltd.	6/23/2011	Soundview Capital Management	USD	3,569.49	\$ 3,569.49
Star Designated	6/24/2011	Soundview Capital Management	EUR	5,797.61	\$ 8,225.65
Premium Designated	6/24/2011	Soundview Capital Management	EUR	4,161.62	\$ 5,904.51

EXHIBIT 2

Payments to Defendants

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
Elite Designated	6/24/2011	Soundview Capital Management	EUR	2,807.07	\$ 3,982.67
Soundview Star Ltd.	6/24/2011	Soundview Capital Management	EUR	1,816.97	\$ 2,577.92
Soundview Premium Ltd.	6/24/2011	Soundview Capital Management	CHF	297.80	\$ 357.45
Soundview Elite Ltd.	6/24/2011	Soundview Capital Management	EUR	566.99	\$ 804.45
Soundview Premium Ltd.	6/24/2011	Soundview Capital Management	EUR	118.74	\$ 168.47
Soundview Premium Ltd.	6/24/2011	Soundview Capital Management	EUR	71.83	\$ 101.91
Soundview Star Ltd.	6/24/2011	Soundview Capital Management	CHF	1,331.83	\$ 1,598.60
Soundview Premium Ltd.	2/13/2012	RICH COURT CAPITAL MANAGEMENT INC.	CHF	4,044.39	\$ 4,412.83
Premium Designated	2/13/2012	RICH COURT CAPITAL MANAGEMENT INC.	EUR	5,000.90	\$ 6,594.19
Star Designated	2/13/2012	RICH COURT CAPITAL MANAGEMENT INC.	EUR	4,503.19	\$ 5,937.91
Soundview Star Ltd.	2/13/2012	RICH COURT CAPITAL MANAGEMENT INC.	EUR	1,859.33	\$ 2,451.71
Soundview Premium Ltd.	2/13/2012	RICH COURT CAPITAL MANAGEMENT INC.	EUR	1,679.90	\$ 2,215.12
Soundview Elite Ltd.	2/13/2012	RICH COURT CAPITAL MANAGEMENT INC.	EUR	471.93	\$ 622.29
Elite Designated	2/13/2012	RICH COURT CAPITAL MANAGEMENT INC.	EUR	13,176.79	\$ 17,374.92
Soundview Star Ltd.	2/13/2012	RICH COURT CAPITAL MANAGEMENT INC.	CHF	1,486.66	\$ 1,622.09
Soundview Elite Ltd.	2/13/2012	RICH COURT CAPITAL MANAGEMENT INC.	CHF	675.79	\$ 737.12
Soundview Elite Ltd.	1/15/2013	Floyd Saunders	USD	57,750.00	\$ 57,750.00
Soundview Elite Ltd.	1/15/2013	Gerti Muho	USD	48,167.00	\$ 48,167.00
Soundview Elite Ltd.	1/15/2013	Alphonse Fletcher	USD	31,667.00	\$ 31,667.00
Soundview Elite Ltd.	2/5/2013	Law Office of Denis J. Kiely	USD	50,000.00	\$ 50,000.00
Soundview Premium Ltd.	2/5/2013	Law Office of Denis J. Kiely	USD	50,000.00	\$ 50,000.00
Soundview Star Ltd.	2/5/2013	Law Office of Denis J. Kiely	USD	50,000.00	\$ 50,000.00
Soundview Elite Ltd.	2/14/2013	Soundview Capital Management	USD	112,448.70	\$ 112,448.70
Elite Designated	2/14/2013	Soundview Capital Management	USD	108,410.40	\$ 108,410.40
Premium Designated	2/14/2013	Soundview Capital Management	USD	85,125.60	\$ 85,125.60
Soundview Premium Ltd.	2/14/2013	Soundview Capital Management	USD	77,760.00	\$ 77,760.00
Soundview Star Ltd.	2/14/2013	Soundview Capital Management	USD	74,451.60	\$ 74,451.60
Star Designated	2/14/2013	Soundview Capital Management	USD	66,477.60	\$ 66,477.60
Soundview Elite Ltd.	3/8/2013	Fletcher International, Inc.	USD	4,000,000.00	\$ 4,000,000.00
Soundview Elite Ltd. through Fletcher International, Inc.	3/14/2013	Fletcher Asset Management	USD	58,268.00	\$ 58,268.00
Soundview Elite Ltd. through Fletcher International, Inc.	3/25/2013	Fletcher Asset Management	USD	7,108.93	\$ 7,108.93
Soundview Elite Ltd.	4/8/2013	Alphonse Fletcher	USD	60,000.00	\$ 60,000.00
Soundview Elite Ltd.	4/8/2013	Floyd Saunders	USD	24,000.00	\$ 24,000.00
Soundview Elite Ltd.	4/9/2013	Gerti Muho	USD	30,000.00	\$ 30,000.00
Soundview Elite Ltd.	7/9/2013	Stewart A Turner	USD	20,000.00	\$ 20,000.00
Soundview Elite Ltd.	7/17/2013	Stewart A Turner	USD	10,000.00	\$ 10,000.00
Soundview Elite Ltd.	8/12/2013	Floyd Saunders	USD	15,000.00	\$ 15,000.00
Soundview Elite Ltd.	8/12/2013	Floyd Saunders	USD	15,000.00	\$ 15,000.00
Soundview Elite Ltd.	8/12/2013	George E Ladner	USD	15,000.00	\$ 15,000.00
Soundview Elite Ltd.	8/12/2013	George E Ladner	USD	15,000.00	\$ 15,000.00

EXHIBIT 3

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	USD	18,528.72	\$ 18,528.72
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	USD	21,078.06	\$ 21,078.06
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	USD	34,270.08	\$ 34,270.08
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	USD	24,794.55	\$ 24,794.55
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	USD	177,792.83	\$ 177,792.83
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	USD	191,637.54	\$ 191,637.54
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	USD	391,836.84	\$ 391,836.84
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	7,577.00	\$ 9,814.97
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	38,697.63	\$ 50,127.51
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	12,437.42	\$ 16,110.98
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	8,877.24	\$ 11,499.25
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	4,721.11	\$ 6,115.55
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	17,429.41	\$ 22,577.43
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	48,054.72	\$ 62,248.34
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	5,928.48	\$ 7,679.54
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	14,805.71	\$ 19,178.78
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	48,178.55	\$ 62,408.74
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	36,886.58	\$ 47,781.54
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	17,274.62	\$ 22,376.92
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	59,137.72	\$ 76,604.86
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	24,294.37	\$ 31,470.05
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	32,560.19	\$ 42,177.29
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	136,416.89	\$ 176,709.49
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,369,393.97	\$ 3,069,226.94
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	89,236.73	\$ 115,594.02
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,951,807.84	\$ 2,528,301.03
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	332,242.37	\$ 430,374.71
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	160,316.54	\$ 207,668.23
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	247,115.33	\$ 320,104.23
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	133,313.34	\$ 172,689.26
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	676,511.97	\$ 876,329.05
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	EUR	185,524.18	\$ 240,321.29
RICH COURT COMPOSITE INC.	1/23/2009	Citco Fund Services Cayman	USD	3,577.83	\$ 3,577.83
OPTIMA ABSOLUTE RETURN FUND LTD.	1/23/2009	Citco Fund Services Cayman	USD	1,500.00	\$ 1,500.00
RICH COURT ALLWEATHER B INC.	1/23/2009	Citco Fund Services Cayman	USD	4,781.26	\$ 4,781.26
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	CHF	199,767.80	\$ 173,138.16
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	CHF	33,646.47	\$ 29,161.30
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	CHF	18,122.12	\$ 15,706.39
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	CHF	185,182.95	\$ 160,497.52
RICH COURT EURO STRATEGIES INC	1/22/2009	CITCO GLOBAL CUSTODY NV	CHF	87,582.71	\$ 75,907.68
RICH COURT EURO STRATEGIES INC	2/3/2009	CITCO GLOBAL CUSTODY NV	USD	1,305.67	\$ 1,305.67
RICH COURT EURO STRATEGIES INC	2/3/2009	CITCO GLOBAL CUSTODY NV	USD	1,305.67	\$ 1,305.67
RICH COURT EURO STRATEGIES INC	2/3/2009	CITCO GLOBAL CUSTODY NV	CHF	19,639.16	\$ 16,960.69
RICH COURT EURO STRATEGIES INC	2/3/2009	CITCO GLOBAL CUSTODY NV	CHF	19,639.16	\$ 16,960.69
RICH COURT ALLWEATHER B INC.	2/11/2009	CITCO GLOBAL CUSTODY NV	EUR	144,825.80	\$ 186,641.35
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	USD	30,196.01	\$ 30,196.01
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	USD	1,908.52	\$ 1,908.52
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	USD	2,635.83	\$ 2,635.83
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	USD	1,895.23	\$ 1,895.23
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	USD	13,696.30	\$ 13,696.30
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	USD	1,431.01	\$ 1,431.01
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	USD	14,770.71	\$ 14,770.71
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	CHF	1,368.51	\$ 1,181.52
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	CHF	13,949.66	\$ 12,043.66
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	CHF	2,530.53	\$ 2,184.77
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	CHF	6,598.81	\$ 5,697.18
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	10,496.66	\$ 13,407.49
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	683.65	\$ 873.23
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	12,337.86	\$ 15,759.28
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	2,841.50	\$ 3,629.48
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	6,862.46	\$ 8,765.49
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	1,329.62	\$ 1,698.34
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	3,699.38	\$ 4,725.26
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	1,338.26	\$ 1,709.37

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	358.96	\$ 458.50
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	52,063.18	\$ 66,500.84
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	459.07	\$ 586.37
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	14,273.89	\$ 18,232.19
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	1,142.72	\$ 1,459.61
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	3,711.75	\$ 4,741.06
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	25,569.13	\$ 32,659.71
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	4,547.06	\$ 5,808.01
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	2,978.04	\$ 3,803.88
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	581.08	\$ 742.22
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	950.55	\$ 1,214.15
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	19,023.32	\$ 24,298.68
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	10,263.43	\$ 13,109.58
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	2,510.02	\$ 3,206.07
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	1,868.69	\$ 2,386.90
AMERICA ALTERNATIVE INVESTMENTS INC	3/12/2009	CITCO GLOBAL CUSTODY NV	USD	8,036.26	\$ 8,036.26
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	CHF	15,046.81	\$ 12,990.90
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	150,198.55	\$ 192,110.37
RICH COURT EURO STRATEGIES INC	3/11/2009	CITCO GLOBAL CUSTODY NV	EUR	182,341.93	\$ 233,223.13
AMERICA ALTERNATIVE INVESTMENTS INC	3/17/2009	CITCO GLOBAL CUSTODY NV	USD	9,756.21	\$ 9,756.21
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,101.88	\$ 1,868.93
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	20,418.93	\$ 18,155.94
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	136,650.14	\$ 121,505.49
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	23,074.18	\$ 20,516.92
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	677,605.37	\$ 602,507.78
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	24,292.53	\$ 21,600.24
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	12,109.07	\$ 10,767.05
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	20,242.22	\$ 17,998.82
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	22,237.16	\$ 19,772.66
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	101,215.78	\$ 89,998.25
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	139,505.35	\$ 124,044.26
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	42,293.37	\$ 37,606.08
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,165.72	\$ 7,260.73
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	30,472.62	\$ 27,095.40
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	31,914.17	\$ 28,377.19
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	39,205.66	\$ 34,860.58
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	12,555.48	\$ 11,163.98
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	20,246.88	\$ 18,002.96
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	24,376.23	\$ 21,674.66
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,185.16	\$ 3,721.33
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	15,001.48	\$ 13,338.90
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	9,951.38	\$ 8,848.49
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	16,196.57	\$ 14,401.54
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	7,356.58	\$ 6,541.27
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,095.96	\$ 7,198.70
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	110,255.72	\$ 98,036.31
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	744,456.32	\$ 661,949.77
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	27,426.75	\$ 24,387.10
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	63,684.19	\$ 56,626.20
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	59,034.02	\$ 52,491.40
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	5,775.52	\$ 5,135.43
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	10,727.96	\$ 9,539.00
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,101.88	\$ 1,868.93
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	27,919.67	\$ 24,825.39
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,116.05	\$ 992.36
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	48,580.41	\$ 43,196.34
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	28,556.75	\$ 25,391.86
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	188,067.16	\$ 167,224.07
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	62,740.21	\$ 55,786.84
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	5,952.23	\$ 5,292.56
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	13,578.53	\$ 12,073.65
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,906.15	\$ 3,473.24
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	114,375.78	\$ 101,699.75
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	396,692.75	\$ 352,728.12

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	62,651.84	\$ 55,708.27
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	105,261.44	\$ 93,595.53
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,478.75	\$ 1,314.86
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	15,512.99	\$ 13,793.72
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	10,644.26	\$ 9,464.58
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,779.54	\$ 7,806.52
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,046.30	\$ 930.34
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	5,798.77	\$ 5,156.10
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	465.02	\$ 413.48
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	6,012.68	\$ 5,346.31
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,115.62	\$ 2,770.32
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	12,708.94	\$ 11,300.43
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,023.04	\$ 909.66
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,348.13	\$ 2,977.06
RICH COURT EURO STRATEGIES INC	3/19/2009	CITCO GLOBAL CUSTODY NV	CHF	228,756.21	\$ 203,403.64
RICH COURT COMPOSITE INC.	3/25/2009	Citco Fund Services Cayman	USD	12,135.21	\$ 12,135.21
OPTIMA ABSOLUTE RETURN FUND LTD.	3/25/2009	Citco Fund Services Cayman	USD	7,554.14	\$ 7,554.14
RICH COURT ALLWEATHER B INC.	3/25/2009	Citco Fund Services Cayman	USD	300.00	\$ 300.00
RICH COURT ALLWEATHER B INC.	3/25/2009	Citco Fund Services Cayman	USD	17,240.10	\$ 17,240.10
AMERICA ALTERNATIVE INVESTMENTS INC	3/25/2009	Citco Fund Services Cayman	USD	7,594.16	\$ 7,594.16
AMERICA ALTERNATIVE INVESTMENTS INC	3/25/2009	Citco Fund Services Cayman	USD	7,936.95	\$ 7,936.95
AMERICA ALTERNATIVE INVESTMENTS INC	3/25/2009	Citco Fund Services Cayman	USD	9,620.59	\$ 9,620.59
RICH COURT AAA MULTISTRATEGIES LTD	3/25/2009	Citco Fund Services Cayman	EUR	4,837.42	\$ 6,436.35
RICH COURT EURO STRATEGIES INC	3/25/2009	Citco Fund Services Cayman	EUR	27,631.83	\$ 36,765.09
RICH COURT COMPOSITE INC.	4/6/2009	CITCO GLOBAL CUSTODY NV	EUR	10,317.42	\$ 13,787.51
RICH COURT COMPOSITE INC.	4/6/2009	CITCO GLOBAL CUSTODY NV	EUR	158.36	\$ 211.62
RICH COURT COMPOSITE INC.	4/6/2009	CITCO GLOBAL CUSTODY NV	EUR	43,152.01	\$ 57,665.45
RICH COURT COMPOSITE INC.	4/8/2009	Citco Fund Services Cayman	USD	4,371.09	\$ 4,371.09
OPTIMA ABSOLUTE RETURN FUND LTD.	4/8/2009	Citco Fund Services Cayman	USD	1,500.00	\$ 1,500.00
RICH COURT ALLWEATHER B INC.	4/8/2009	Citco Fund Services Cayman	USD	670.00	\$ 670.00
RICH COURT ALLWEATHER B INC.	4/8/2009	Citco Fund Services Cayman	USD	4,644.55	\$ 4,644.55
AMERICA ALTERNATIVE INVESTMENTS INC	4/8/2009	Citco Fund Services Cayman	USD	6,906.69	\$ 6,906.69
RICH COURT COMPOSITE INC.	4/22/2009	Citco Fund Services Cayman	USD	3,548.01	\$ 3,548.01
OPTIMA ABSOLUTE RETURN FUND LTD.	4/22/2009	Citco Fund Services Cayman	USD	1,500.00	\$ 1,500.00
RICH COURT ALLWEATHER B INC.	4/22/2009	Citco Fund Services Cayman	USD	4,988.87	\$ 4,988.87
AMERICA ALTERNATIVE INVESTMENTS INC	4/22/2009	Citco Fund Services Cayman	USD	6,906.69	\$ 6,906.69
AMERICA ALTERNATIVE INVESTMENTS INC	4/22/2009	Citco Fund Services Cayman	USD	300.00	\$ 300.00
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	798.80	\$ 798.80
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	851.53	\$ 851.53
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	1,046.62	\$ 1,046.62
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	1,173.15	\$ 1,173.15
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	1,352.42	\$ 1,352.42
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	1,571.24	\$ 1,571.24
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	1,784.78	\$ 1,784.78
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	1,908.68	\$ 1,908.68
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	2,172.31	\$ 2,172.31
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	3,408.74	\$ 3,408.74
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	5,106.51	\$ 5,106.51
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	5,443.97	\$ 5,443.97
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	11,270.19	\$ 11,270.19
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	12,148.08	\$ 12,148.08
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	12,865.15	\$ 12,865.15
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	17,375.86	\$ 17,375.86
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	24,839.24	\$ 24,839.24
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	27,583.63	\$ 27,583.63
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	48,842.77	\$ 48,842.77
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	103,024.04	\$ 103,024.04
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	283,104.56	\$ 283,104.56
AMERICA ALTERNATIVE INVESTMENTS INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	24,681.62	\$ 24,681.62
AMERICA ALTERNATIVE INVESTMENTS INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	52,289.38	\$ 52,289.38
AMERICA ALTERNATIVE INVESTMENTS INC	4/24/2009	CITCO GLOBAL CUSTODY NV	USD	317,362.45	\$ 317,362.45
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,196.67	\$ 1,932.66
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,391.63	\$ 2,104.19
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,480.42	\$ 2,182.31

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,511.30	\$ 2,209.48
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,540.26	\$ 2,234.96
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,683.10	\$ 2,360.63
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,914.74	\$ 2,564.43
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,962.99	\$ 2,606.88
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	3,065.30	\$ 2,696.90
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	3,074.95	\$ 2,705.39
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	3,200.42	\$ 2,815.78
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	3,684.93	\$ 3,242.06
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	3,999.56	\$ 3,518.87
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	3,999.56	\$ 3,518.87
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	4,034.30	\$ 3,549.44
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	4,393.34	\$ 3,865.33
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	4,557.42	\$ 4,009.69
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	4,798.70	\$ 4,221.97
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	4,814.14	\$ 4,235.55
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	4,816.07	\$ 4,237.25
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	5,260.04	\$ 4,627.86
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	5,418.33	\$ 4,767.13
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	5,514.84	\$ 4,852.04
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	5,642.24	\$ 4,964.13
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	5,819.82	\$ 5,120.36
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	6,020.58	\$ 5,297.00
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	6,304.33	\$ 5,546.64
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	6,510.87	\$ 5,728.36
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	7,744.33	\$ 6,813.58
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	8,354.30	\$ 7,350.24
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	9,597.40	\$ 8,443.94
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	10,257.56	\$ 9,024.76
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	11,662.82	\$ 10,261.12
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	12,303.67	\$ 10,824.95
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	12,377.02	\$ 10,889.49
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	12,394.39	\$ 10,904.77
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	12,579.70	\$ 11,067.81
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	133,857.91	\$ 117,770.20
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	147,064.95	\$ 129,389.95
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	19,993.94	\$ 17,590.97
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	20,793.09	\$ 18,294.07
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	21,781.39	\$ 19,163.59
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	22,594.05	\$ 19,878.58
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	26,995.11	\$ 23,750.70
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	27,558.75	\$ 24,246.60
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	37,152.30	\$ 32,687.15
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	45,190.02	\$ 39,758.86
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	78,365.93	\$ 68,947.52
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	92.66	\$ 81.52
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	202.68	\$ 178.32
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	206.54	\$ 181.72
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	220.06	\$ 193.61
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	250.94	\$ 220.78
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	291.47	\$ 256.44
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	415.02	\$ 365.14
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	415.02	\$ 365.14
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	521.18	\$ 458.54
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	615.76	\$ 541.75
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	662.09	\$ 582.52
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	772.12	\$ 679.32
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	826.16	\$ 726.87
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,007.62	\$ 886.52
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,098.34	\$ 966.34
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,140.80	\$ 1,003.69
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,144.66	\$ 1,007.09
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,162.03	\$ 1,022.37
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,175.54	\$ 1,034.26

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,187.13	\$ 1,044.45
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,453.50	\$ 1,278.81
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,478.60	\$ 1,300.89
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,600.21	\$ 1,407.89
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,613.72	\$ 1,419.78
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,652.33	\$ 1,453.74
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,733.40	\$ 1,525.07
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,737.26	\$ 1,528.47
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,868.52	\$ 1,643.95
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	1,965.03	\$ 1,728.86
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,102.09	\$ 1,849.45
RICH COURT EURO STRATEGIES INC	4/23/2009	CITCO GLOBAL CUSTODY NV	CHF	2,119.46	\$ 1,864.73
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	162.30	\$ 215.59
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	300.66	\$ 399.38
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	375.17	\$ 498.35
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	401.78	\$ 533.70
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	481.60	\$ 639.72
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	540.14	\$ 717.49
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	561.42	\$ 745.75
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	564.08	\$ 749.29
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	790.25	\$ 1,049.71
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	939.25	\$ 1,247.64
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	11,409.31	\$ 15,155.36
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,045.68	\$ 1,389.01
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	11,776.50	\$ 15,643.11
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,096.23	\$ 1,456.16
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,106.87	\$ 1,470.29
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	12,047.90	\$ 16,003.62
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,141.46	\$ 1,516.24
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	12,183.59	\$ 16,183.86
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,362.50	\$ 1,809.85
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,500.66	\$ 1,993.38
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,543.24	\$ 2,049.94
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	14,535.70	\$ 19,308.24
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,617.74	\$ 2,148.90
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,641.69	\$ 2,180.71
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,700.22	\$ 2,258.46
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	15,203.55	\$ 20,195.37
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	15,685.15	\$ 20,835.09
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,734.82	\$ 2,304.42
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,827.94	\$ 2,428.11
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	16,986.26	\$ 22,563.40
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	1,929.05	\$ 2,562.42
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	17,688.70	\$ 23,496.47
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	2,067.41	\$ 2,746.21
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	18,276.72	\$ 24,277.56
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	21,091.80	\$ 28,016.92
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	2,144.57	\$ 2,848.70
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	23,145.90	\$ 30,745.45
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	2,155.21	\$ 2,862.84
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	24,178.27	\$ 32,116.78
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	2,229.71	\$ 2,961.80
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	2,341.46	\$ 3,110.24
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	25,338.37	\$ 33,657.78
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	2,392.02	\$ 3,177.40
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	28,238.58	\$ 37,510.22
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	2,455.88	\$ 3,262.22
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	3,049.22	\$ 4,050.38
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	3,057.21	\$ 4,060.99
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	3,275.39	\$ 4,350.81
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	36,622.62	\$ 48,647.01
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	3,291.35	\$ 4,372.01
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	39,232.82	\$ 52,114.23
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	3,674.50	\$ 4,880.96

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	3,754.33	\$ 4,987.00
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	3,972.50	\$ 5,276.80
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	4,424.83	\$ 5,877.65
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	5,664.74	\$ 7,524.66
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	41,382.71	\$ 54,969.99
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	6,468.30	\$ 8,592.05
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	6,745.02	\$ 8,959.63
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	41,419.97	\$ 55,019.49
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	7,330.38	\$ 9,737.18
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	8,086.03	\$ 10,740.94
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	42,753.00	\$ 56,790.20
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	42,931.27	\$ 57,027.00
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	8,152.55	\$ 10,829.30
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	42,944.58	\$ 57,044.68
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	8,461.20	\$ 11,239.29
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	46,291.81	\$ 61,490.91
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	8,546.34	\$ 11,352.38
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	54,848.79	\$ 72,857.42
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	8,660.75	\$ 11,504.35
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	65,510.43	\$ 87,019.63
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	8,764.53	\$ 11,642.21
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	68,676.74	\$ 91,225.54
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	79,974.30	\$ 106,232.45
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	9,493.57	\$ 12,610.62
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	80,993.37	\$ 107,586.12
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	84,013.32	\$ 111,597.61
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	10,177.38	\$ 13,518.94
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	88,664.32	\$ 117,775.69
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	123,900.69	\$ 164,581.30
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	126,917.98	\$ 168,589.26
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	133,974.31	\$ 177,962.42
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	150,409.78	\$ 199,794.18
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	179,648.82	\$ 238,633.35
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	303,834.21	\$ 403,592.83
RICH COURT EURO STRATEGIES INC	4/24/2009	CITCO GLOBAL CUSTODY NV	EUR	592,933.16	\$ 787,612.33
RICH COURT COMPOSITE INC.	5/1/2009	Citco Banking Corporation	EUR	5,000.00	\$ 6,681.96
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	987.58	\$ 987.58
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	1,055.18	\$ 1,055.18
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	1,137.47	\$ 1,137.47
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	1,322.65	\$ 1,322.65
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	1,501.94	\$ 1,501.94
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	1,604.81	\$ 1,604.81
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	1,828.20	\$ 1,828.20
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	2,083.91	\$ 2,083.91
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	2,865.74	\$ 2,865.74
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	2,942.15	\$ 2,942.15
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	3,506.48	\$ 3,506.48
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	4,288.32	\$ 4,288.32
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	4,294.19	\$ 4,294.19
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	4,579.30	\$ 4,579.30
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	9,478.97	\$ 9,478.97
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	878.82	\$ 878.82
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	10,216.71	\$ 10,216.71
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	10,819.25	\$ 10,819.25
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	14,613.78	\$ 14,613.78
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	16,159.81	\$ 16,159.81
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	16,159.81	\$ 16,159.81
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	20,889.00	\$ 20,889.00
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	23,196.29	\$ 23,196.29
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	41,075.53	\$ 41,075.53
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	69,080.36	\$ 69,080.36
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	416,583.74	\$ 416,583.74
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	86,639.24	\$ 86,639.24
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	238,082.28	\$ 238,082.28

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	717.17	\$ 717.17
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	USD	673.08	\$ 673.08
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,136.55	\$ 1,938.14
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,254.89	\$ 2,045.49
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,285.01	\$ 2,072.81
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,366.77	\$ 2,146.98
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,450.68	\$ 2,223.10
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	998.34	\$ 905.63
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,290.97	\$ 1,171.08
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,037.08	\$ 940.77
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,054.29	\$ 956.38
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,080.11	\$ 979.81
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,090.86	\$ 989.56
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,130.09	\$ 1,932.28
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,222.11	\$ 1,108.62
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,850.38	\$ 1,678.54
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,243.63	\$ 1,128.14
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,955.81	\$ 1,774.18
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,652.44	\$ 1,498.99
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,011.75	\$ 1,824.93
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,766.48	\$ 1,602.44
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,452.83	\$ 2,225.05
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,577.63	\$ 2,338.26
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,586.23	\$ 2,346.06
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,084.90	\$ 1,891.29
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,781.53	\$ 1,616.09
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,110.73	\$ 1,914.72
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,828.87	\$ 1,659.03
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,691.66	\$ 2,441.70
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,835.82	\$ 2,572.47
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,872.40	\$ 2,605.65
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,846.08	\$ 1,674.64
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,344.75	\$ 1,219.87
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	649.78	\$ 589.44
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,357.67	\$ 1,231.59
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,098.31	\$ 2,810.58
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,370.57	\$ 1,243.29
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	694.97	\$ 630.43
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,389.94	\$ 1,260.86
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,456.64	\$ 1,321.37
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	785.34	\$ 712.41
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,460.94	\$ 1,325.27
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	804.70	\$ 729.97
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,523.34	\$ 1,381.87
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	804.70	\$ 729.97
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,570.67	\$ 1,424.81
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,302.72	\$ 2,996.01
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	77.46	\$ 70.27
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	169.97	\$ 154.19
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,362.96	\$ 3,050.66
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,362.96	\$ 3,050.66
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	174.28	\$ 158.10
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	185.04	\$ 167.86
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,390.93	\$ 3,076.03
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,694.31	\$ 3,351.24
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	210.86	\$ 191.28
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	215.16	\$ 195.18
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	234.52	\$ 212.74
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	245.29	\$ 222.51
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	348.56	\$ 316.19
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	348.56	\$ 316.19
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	438.93	\$ 398.17
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	518.54	\$ 470.39
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	557.26	\$ 505.51

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	847.74	\$ 769.01
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	923.04	\$ 837.32
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	959.62	\$ 870.50
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	961.77	\$ 872.45
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	976.83	\$ 886.12
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	987.59	\$ 895.88
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,763.16	\$ 3,413.69
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,832.01	\$ 3,476.15
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,034.27	\$ 3,659.63
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,047.17	\$ 3,671.33
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,049.33	\$ 3,673.29
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,421.56	\$ 4,010.95
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,554.95	\$ 4,131.95
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,617.35	\$ 4,188.56
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,636.71	\$ 4,206.12
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,699.11	\$ 4,262.73
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,744.30	\$ 4,303.72
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,892.76	\$ 4,438.39
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	5,062.73	\$ 4,592.58
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	5,301.56	\$ 4,809.23
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	5,473.69	\$ 4,965.37
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	5,811.49	\$ 5,271.80
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	6,510.76	\$ 5,906.14
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	7,025.00	\$ 6,372.62
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	37,995.25	\$ 34,466.81
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	49,613.92	\$ 45,006.51
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	65,888.69	\$ 59,769.92
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	71,003.06	\$ 64,409.34
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	112,546.31	\$ 102,094.67
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	23,121.18	\$ 20,974.03
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	22,697.32	\$ 20,589.53
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	20,063.75	\$ 18,200.52
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	21,533.29	\$ 19,533.60
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	18,996.54	\$ 17,232.42
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	18,314.49	\$ 16,613.71
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	17,481.82	\$ 15,858.37
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	16,810.52	\$ 15,249.41
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,068.53	\$ 7,319.24
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,229.90	\$ 7,465.63
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,423.54	\$ 7,641.29
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,623.65	\$ 7,822.81
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	9,804.88	\$ 8,894.35
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	10,344.93	\$ 9,384.25
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	10,407.33	\$ 9,440.85
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	10,420.24	\$ 9,452.56
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	10,577.30	\$ 9,595.04
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	10,650.46	\$ 9,661.40
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	11,341.13	\$ 10,287.93
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	12,479.33	\$ 11,320.43
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	12,929.01	\$ 11,728.35
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	35,856.55	\$ 32,526.72
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	31,237.05	\$ 28,336.21
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	28,340.98	\$ 25,709.09
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	23,170.66	\$ 21,018.91
RICH COURT EURO STRATEGIES INC	5/19/2009	CITCO GLOBAL CUSTODY NV	CHF	123,650.76	\$ 112,167.90
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	104,154.59	\$ 143,345.18
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	106,689.88	\$ 146,834.44
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	3,718.43	\$ 5,117.58
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	107,045.71	\$ 147,324.16
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	877.72	\$ 1,207.98
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	112,623.35	\$ 155,000.51
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	498,432.69	\$ 685,979.62
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	112,899.12	\$ 155,380.05
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	889.58	\$ 1,224.31

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	126,438.48	\$ 174,013.91
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	922.19	\$ 1,269.19
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	4,762.20	\$ 6,554.09
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	151,017.48	\$ 207,841.33
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	5,438.28	\$ 7,484.56
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	931.10	\$ 1,281.45
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	5,669.57	\$ 7,802.88
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	960.74	\$ 1,322.24
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	255,409.28	\$ 351,512.98
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	6,161.80	\$ 8,480.32
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	136.40	\$ 187.72
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	6,796.37	\$ 9,353.66
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,144.58	\$ 1,575.25
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	6,852.71	\$ 9,431.20
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	252.05	\$ 346.89
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,183.14	\$ 1,628.32
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	7,113.65	\$ 9,790.33
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	7,184.82	\$ 9,888.28
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,192.03	\$ 1,640.56
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	314.32	\$ 432.59
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	7,279.70	\$ 10,018.86
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	338.04	\$ 465.24
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	7,368.66	\$ 10,141.29
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	406.24	\$ 559.10
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,260.23	\$ 1,734.42
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,260.23	\$ 1,734.42
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	453.68	\$ 624.39
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	7,979.50	\$ 10,981.97
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,295.82	\$ 1,783.40
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	471.47	\$ 648.87
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	8,554.76	\$ 11,773.69
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	474.44	\$ 652.96
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,361.05	\$ 1,873.18
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	664.22	\$ 914.15
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,378.85	\$ 1,897.67
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	711.67	\$ 979.45
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	9,589.64	\$ 13,197.97
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,429.25	\$ 1,967.04
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	741.31	\$ 1,020.25
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	9,900.99	\$ 13,626.47
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,458.90	\$ 2,007.85
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	788.76	\$ 1,085.55
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,536.00	\$ 2,113.96
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	818.41	\$ 1,126.36
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	10,126.34	\$ 13,936.61
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,622.00	\$ 2,232.32
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	12,219.81	\$ 16,817.80
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,737.64	\$ 2,391.47
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	12,780.25	\$ 17,589.12
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,802.88	\$ 2,481.26
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	13,186.49	\$ 18,148.21
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,811.77	\$ 2,493.49
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	14,277.70	\$ 19,650.02
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,874.04	\$ 2,579.19
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	14,870.75	\$ 20,466.22
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	1,968.93	\$ 2,709.79
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	15,362.99	\$ 21,143.67
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	2,010.45	\$ 2,766.93
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	16,329.66	\$ 22,474.08
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	17,729.26	\$ 24,400.31
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	19,458.00	\$ 26,779.53
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	2,063.82	\$ 2,840.38
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	20,323.85	\$ 27,971.17
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	21,299.43	\$ 29,313.84

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	2,561.98	\$ 3,525.98
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	21,349.84	\$ 29,383.22
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	2,570.88	\$ 3,538.23
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	23,736.87	\$ 32,668.42
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	2,754.72	\$ 3,791.25
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	2,766.58	\$ 3,807.57
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	3,089.80	\$ 4,252.41
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	3,110.55	\$ 4,280.97
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	30,785.28	\$ 42,368.96
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	3,113.52	\$ 4,285.05
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	3,155.03	\$ 4,342.18
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	3,338.87	\$ 4,595.20
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	32,979.56	\$ 45,388.89
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	3,510.86	\$ 4,831.90
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	34,788.38	\$ 47,878.32
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	34,818.02	\$ 47,919.11
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	35,938.89	\$ 49,461.74
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	36,090.12	\$ 49,669.87
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	36,099.02	\$ 49,682.12
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	38,913.04	\$ 53,554.98
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	46,106.75	\$ 63,455.49
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	51,776.32	\$ 71,258.37
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	52,941.66	\$ 72,862.19
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	55,070.72	\$ 75,792.36
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	57,730.55	\$ 79,453.02
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	67,228.26	\$ 92,524.46
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	68,085.23	\$ 93,703.89
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	70,623.48	\$ 97,197.21
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	74,534.65	\$ 102,580.05
RICH COURT EURO STRATEGIES INC	5/20/2009	CITCO GLOBAL CUSTODY NV	EUR	10,241.99	\$ 14,095.78
RICH COURT COMPOSITE INC.	6/3/2009	Citco Fund Services Cayman	USD	4,916.95	\$ 4,916.95
OPTIMA ABSOLUTE RETURN FUND LTD.	6/3/2009	Citco Fund Services Cayman	USD	1,519.00	\$ 1,519.00
RICH COURT ALLWEATHER B INC.	6/3/2009	Citco Fund Services Cayman	USD	3,173.60	\$ 3,173.60
AMERICA ALTERNATIVE INVESTMENTS INC	6/3/2009	Citco Fund Services Cayman	USD	6,432.19	\$ 6,432.19
AMERICA ALTERNATIVE INVESTMENTS INC	6/4/2009	Citco BVI Ltd	USD	8,287.63	\$ 8,287.63
RICH COURT COMPOSITE INC.	6/18/2009	Citco Fund Services Cayman	USD	1,150.00	\$ 1,150.00
RICH COURT ALLWEATHER B INC.	6/18/2009	Citco Fund Services Cayman	USD	3,086.65	\$ 3,086.65
AMERICA ALTERNATIVE INVESTMENTS INC	6/18/2009	Citco Fund Services Cayman	USD	5,612.21	\$ 5,612.21
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	576.41	\$ 576.41
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	846.28	\$ 846.28
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	902.92	\$ 902.92
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,132.81	\$ 1,132.81
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,372.70	\$ 1,372.70
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,782.51	\$ 1,782.51
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,452.20	\$ 2,452.20
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,518.84	\$ 2,518.84
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,998.61	\$ 2,998.61
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,121.89	\$ 3,121.89
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,291.81	\$ 3,291.81
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,501.71	\$ 3,501.71
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,674.97	\$ 3,674.97
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,668.30	\$ 3,668.30
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,918.20	\$ 3,918.20
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	4,218.05	\$ 4,218.05
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	8,109.59	\$ 8,109.59
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	8,742.63	\$ 8,742.63
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	9,255.73	\$ 9,255.73
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	12,504.22	\$ 12,504.22
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	13,826.95	\$ 13,826.95
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	13,826.95	\$ 13,826.95
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	19,847.50	\$ 19,847.50
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	35,143.77	\$ 35,143.77
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	59,106.04	\$ 59,106.04
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	74,129.10	\$ 74,129.10

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	613.05	\$ 613.05
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	752.99	\$ 752.99
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	972.88	\$ 972.88
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,286.07	\$ 1,286.07
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,562.62	\$ 1,562.62
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	17,871.75	\$ 17,871.75
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	203,705.93	\$ 203,705.93
RICH COURT EURO STRATEGIES INC	6/22/2009	CITCO GLOBAL CUSTODY NV	USD	356,435.41	\$ 356,435.41
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	65.81	\$ 60.51
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	146.23	\$ 134.45
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	148.67	\$ 136.69
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	158.43	\$ 145.67
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	180.36	\$ 165.83
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	182.79	\$ 168.06
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	199.85	\$ 183.75
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	209.60	\$ 192.71
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	297.34	\$ 273.39
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	297.34	\$ 273.39
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	375.34	\$ 345.10
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	443.58	\$ 407.84
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	475.26	\$ 436.97
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	42,420.45	\$ 39,002.96
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	56,334.74	\$ 51,796.28
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	60,707.19	\$ 55,816.47
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	96,227.76	\$ 88,475.42
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	30,658.25	\$ 28,188.35
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	32,486.19	\$ 29,869.02
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	26,707.46	\$ 24,555.84
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	17,155.85	\$ 15,773.73
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	18,411.04	\$ 16,927.80
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	19,405.44	\$ 17,842.09
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	19,768.59	\$ 18,175.98
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	19,810.02	\$ 18,214.08
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	24,231.20	\$ 22,279.08
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	11,055.39	\$ 10,164.74
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	14,372.51	\$ 13,214.63
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	14,947.70	\$ 13,743.48
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	15,659.37	\$ 14,397.81
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	16,241.88	\$ 14,933.40
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	9,044.66	\$ 8,316.00
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	9,105.59	\$ 8,372.02
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	9,697.84	\$ 8,916.56
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	9,756.34	\$ 8,970.35
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	10,670.31	\$ 9,810.68
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	7,372.70	\$ 6,778.74
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,384.17	\$ 7,708.72
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,844.80	\$ 8,132.24
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,898.43	\$ 8,181.55
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	8,908.17	\$ 8,190.51
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	6,005.40	\$ 5,521.59
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	6,897.44	\$ 6,341.77
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	7,036.36	\$ 6,469.49
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	7,202.10	\$ 6,621.88
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,905.93	\$ 1,752.38
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,803.57	\$ 1,658.27
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,820.63	\$ 1,673.96
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,827.95	\$ 1,680.69
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,927.87	\$ 1,772.56
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,954.68	\$ 1,797.21
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,022.92	\$ 1,859.95
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,096.04	\$ 1,927.18
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,096.04	\$ 1,927.18
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,579.35	\$ 1,452.11
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,581.78	\$ 1,454.35

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,671.96	\$ 1,537.26
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,720.70	\$ 1,582.08
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,781.63	\$ 1,638.10
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,564.72	\$ 1,438.66
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,523.29	\$ 1,400.57
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,245.44	\$ 1,145.10
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,150.39	\$ 1,057.71
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,250.32	\$ 1,149.59
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,301.50	\$ 1,196.65
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,160.14	\$ 1,066.68
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,342.93	\$ 1,234.74
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,172.32	\$ 1,077.88
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,413.61	\$ 1,299.73
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,189.38	\$ 1,093.56
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,511.10	\$ 1,389.36
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	853.04	\$ 784.32
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,062.65	\$ 977.04
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	887.16	\$ 815.69
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,104.08	\$ 1,015.13
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	901.78	\$ 829.13
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	923.72	\$ 849.30
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	933.47	\$ 858.27
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	1,045.58	\$ 961.35
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	843.29	\$ 775.35
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	843.29	\$ 775.35
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	821.36	\$ 755.19
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	835.98	\$ 768.63
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	818.92	\$ 752.95
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	821.36	\$ 755.19
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	789.67	\$ 726.05
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	723.86	\$ 665.54
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	672.69	\$ 618.50
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	687.30	\$ 631.93
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	687.30	\$ 631.93
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	609.32	\$ 560.23
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	594.69	\$ 546.78
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	555.70	\$ 510.93
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,328.57	\$ 3,979.85
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,533.30	\$ 4,168.09
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,679.53	\$ 4,302.54
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,969.57	\$ 4,569.21
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	5,566.70	\$ 5,118.23
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,182.34	\$ 3,845.40
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,463.34	\$ 3,184.32
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,780.19	\$ 3,475.65
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,894.74	\$ 3,580.97
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,948.35	\$ 3,630.26
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,965.42	\$ 3,645.96
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,016.60	\$ 3,693.01
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	4,055.60	\$ 3,728.87
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,275.68	\$ 3,011.78
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,448.72	\$ 3,170.88
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,460.91	\$ 3,182.09
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,217.18	\$ 2,958.00
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	3,158.69	\$ 2,904.22
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,900.34	\$ 2,666.68
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,875.96	\$ 2,644.27
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,875.96	\$ 2,644.27
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,649.30	\$ 2,435.87
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,203.28	\$ 2,025.78
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,210.59	\$ 2,032.50
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,300.77	\$ 2,115.41
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,425.07	\$ 2,229.70
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	2,456.76	\$ 2,258.84

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	105,723.32	\$ 97,205.99
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	CHF	196,840.15	\$ 180,982.23
RICH COURT EURO STRATEGIES INC	6/18/2009	Citco Fund Services Cayman	EUR	6,860.00	\$ 9,497.52
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	117.90	\$ 163.23
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	215.60	\$ 298.49
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	269.49	\$ 373.10
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	289.70	\$ 401.08
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	346.97	\$ 480.37
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	387.40	\$ 536.35
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	404.24	\$ 559.66
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	407.61	\$ 564.33
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	569.30	\$ 788.18
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	609.72	\$ 844.14
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	636.67	\$ 881.46
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	677.10	\$ 937.43
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	700.68	\$ 970.08
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	751.21	\$ 1,040.03
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	761.31	\$ 1,054.02
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	791.63	\$ 1,095.99
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	798.37	\$ 1,105.33
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	825.32	\$ 1,142.64
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	872.48	\$ 1,207.93
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	872.48	\$ 1,207.93
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	980.27	\$ 1,357.16
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,013.96	\$ 1,403.80
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,020.70	\$ 1,413.14
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,081.33	\$ 1,497.08
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,081.33	\$ 1,497.08
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,111.65	\$ 1,539.05
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,158.81	\$ 1,604.35
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,165.55	\$ 1,613.68
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,182.39	\$ 1,636.99
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,226.19	\$ 1,697.63
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,249.77	\$ 1,730.28
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,317.14	\$ 1,823.55
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,391.25	\$ 1,926.15
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,488.94	\$ 2,061.40
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,546.21	\$ 2,140.69
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,552.94	\$ 2,150.01
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,606.84	\$ 2,224.63
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,687.69	\$ 2,336.57
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,724.74	\$ 2,387.86
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,768.54	\$ 2,448.50
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	1,771.90	\$ 2,453.16
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,061.61	\$ 2,854.25
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,196.35	\$ 3,040.80
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,203.09	\$ 3,050.13
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,361.42	\$ 3,269.33
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,371.53	\$ 3,283.33
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,651.12	\$ 3,670.42
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,667.96	\$ 3,693.73
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,671.34	\$ 3,698.41
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,705.02	\$ 3,745.04
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	2,863.34	\$ 3,964.23
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,011.56	\$ 4,169.44
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	3,190.10	\$ 4,416.62
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,082.80	\$ 5,652.54
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,662.20	\$ 6,454.71
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	4,860.95	\$ 6,729.88
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,282.03	\$ 7,312.85
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,389.83	\$ 7,462.10
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,827.75	\$ 8,068.39
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	5,874.91	\$ 8,133.68
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,100.61	\$ 8,446.16

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,161.25	\$ 8,530.11
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,242.09	\$ 8,642.03
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,319.58	\$ 8,749.32
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	6,841.71	\$ 9,472.19
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	7,336.90	\$ 10,157.77
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,222.85	\$ 11,384.35
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,488.98	\$ 11,752.80
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,684.36	\$ 12,023.30
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	8,782.05	\$ 12,158.55
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	10,479.84	\$ 14,509.10
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	10,958.19	\$ 15,171.37
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	11,308.53	\$ 15,656.41
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,241.64	\$ 16,948.28
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	12,750.31	\$ 17,652.52
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	13,174.76	\$ 18,240.16
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	14,003.44	\$ 19,387.45
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	15,202.67	\$ 21,047.76
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	16,684.88	\$ 23,099.84
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	17,425.98	\$ 24,125.88
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	18,264.77	\$ 25,287.16
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	18,308.57	\$ 25,347.80
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	20,353.33	\$ 28,178.73
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	26,396.68	\$ 36,545.61
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	28,279.75	\$ 39,152.68
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	29,829.32	\$ 41,298.02
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	29,856.27	\$ 41,335.34
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	30,816.33	\$ 42,664.52
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	30,947.71	\$ 42,846.41
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	30,954.45	\$ 42,855.74
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	33,366.39	\$ 46,195.02
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	33,383.23	\$ 46,218.33
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	39,534.37	\$ 54,734.45
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	44,398.69	\$ 61,468.99
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	45,395.81	\$ 62,849.48
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	47,221.61	\$ 65,377.26
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	49,502.19	\$ 68,534.67
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	57,647.56	\$ 79,811.75
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	58,381.92	\$ 80,828.46
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	60,558.07	\$ 83,841.29
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	63,913.23	\$ 88,486.43
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	89,309.42	\$ 123,646.89
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	91,485.56	\$ 126,659.70
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	91,788.74	\$ 127,079.45
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	96,572.21	\$ 133,702.06
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	96,808.01	\$ 134,028.52
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	108,419.72	\$ 150,104.67
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	129,493.94	\$ 179,281.45
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	219,008.84	\$ 303,212.82
RICH COURT EURO STRATEGIES INC	6/19/2009	CITCO GLOBAL CUSTODY NV	EUR	427,396.37	\$ 591,720.67
RICH COURT ALLWEATHER B INC.	7/13/2009	CITCO GLOBAL CUSTODY NV	USD	4,134.29	\$ 4,134.29
RICH COURT ALLWEATHER B INC.	7/13/2009	CITCO GLOBAL CUSTODY NV	EUR	11,277.67	\$ 16,034.48
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	496.85	\$ 496.85
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	528.65	\$ 528.65
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	647.89	\$ 647.89
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	731.37	\$ 731.37
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	779.07	\$ 779.07
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	838.68	\$ 838.68
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	977.81	\$ 977.81
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,108.97	\$ 1,108.97
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,184.49	\$ 1,184.49
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,347.46	\$ 1,347.46
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	1,538.25	\$ 1,538.25
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,114.60	\$ 2,114.60
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,174.22	\$ 2,174.22

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,587.60	\$ 2,587.60
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,690.95	\$ 2,690.95
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	2,838.02	\$ 2,838.02
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,163.95	\$ 3,163.95
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,167.92	\$ 3,167.92
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,378.59	\$ 3,378.59
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	3,636.95	\$ 3,636.95
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	6,995.66	\$ 6,995.66
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	7,099.01	\$ 7,099.01
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	7,540.22	\$ 7,540.22
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	7,981.42	\$ 7,981.42
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	10,783.66	\$ 10,783.66
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,924.43	\$ 11,924.43
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	11,924.43	\$ 11,924.43
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	13,836.31	\$ 13,836.31
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	15,414.31	\$ 15,414.31
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	17,119.50	\$ 17,119.50
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	30,311.90	\$ 30,311.90
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	50,980.91	\$ 50,980.91
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	63,938.79	\$ 63,938.79
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	USD	307,439.61	\$ 307,439.61
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	58.11	\$ 54.51
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	124.94	\$ 117.20
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	127.85	\$ 119.93
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	136.57	\$ 128.11
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	156.91	\$ 147.19
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	156.91	\$ 147.19
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	171.43	\$ 160.81
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	180.15	\$ 168.99
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	225.70	\$ 211.72
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	255.70	\$ 239.86
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	322.53	\$ 302.55
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	383.55	\$ 359.78
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	409.70	\$ 384.31
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	479.44	\$ 449.73
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	511.40	\$ 479.71
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	525.93	\$ 493.34
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	581.13	\$ 545.12
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	592.76	\$ 556.03
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	592.76	\$ 556.03
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	624.72	\$ 586.01
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	679.93	\$ 637.80
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	706.08	\$ 662.33
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	708.98	\$ 665.05
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	708.98	\$ 665.05
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	720.61	\$ 675.96
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	726.42	\$ 681.41
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	726.42	\$ 681.41
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	735.13	\$ 689.58
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	764.19	\$ 716.84
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	778.72	\$ 730.47
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	796.15	\$ 746.82
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	804.87	\$ 755.00
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	900.76	\$ 844.95
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	915.29	\$ 858.58
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	953.06	\$ 894.01
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	990.83	\$ 929.44
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	999.55	\$ 937.62
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,011.17	\$ 948.52
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,025.70	\$ 962.15
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,072.19	\$ 1,005.76
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,078.00	\$ 1,011.21
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,121.59	\$ 1,052.09
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,156.46	\$ 1,084.80

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,217.47	\$ 1,142.03
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,301.74	\$ 1,221.08
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,313.36	\$ 1,231.98
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,348.23	\$ 1,264.69
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,362.76	\$ 1,278.32
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,362.76	\$ 1,278.32
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,441.21	\$ 1,351.91
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,481.89	\$ 1,390.07
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,537.10	\$ 1,441.86
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,554.53	\$ 1,458.21
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,569.06	\$ 1,471.84
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,574.87	\$ 1,477.29
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,641.70	\$ 1,539.98
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,662.04	\$ 1,559.06
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,685.29	\$ 1,580.87
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,743.40	\$ 1,635.38
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,807.33	\$ 1,695.34
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,807.33	\$ 1,695.34
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,900.31	\$ 1,782.56
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,906.12	\$ 1,788.01
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,964.23	\$ 1,842.52
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	1,984.57	\$ 1,861.60
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,071.74	\$ 1,943.37
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,089.18	\$ 1,959.73
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,118.23	\$ 1,986.98
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,283.85	\$ 2,142.34
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,478.53	\$ 2,324.96
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,478.53	\$ 2,324.96
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,498.87	\$ 2,344.04
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,722.61	\$ 2,553.91
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,772.01	\$ 2,600.25
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,824.31	\$ 2,649.31
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,972.50	\$ 2,788.32
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,984.12	\$ 2,799.22
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	2,984.12	\$ 2,799.22
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	3,257.25	\$ 3,055.42
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	3,356.05	\$ 3,148.10
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	3,402.54	\$ 3,191.71
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	3,417.07	\$ 3,205.34
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	3,463.56	\$ 3,248.95
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	3,495.52	\$ 3,278.93
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	3,605.93	\$ 3,382.50
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	3,730.88	\$ 3,499.71
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	3,908.12	\$ 3,665.97
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	4,033.07	\$ 3,783.17
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	4,282.95	\$ 4,017.57
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	4,797.26	\$ 4,500.01
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	4,989.03	\$ 4,679.90
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	5,174.99	\$ 4,854.34
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	5,945.00	\$ 5,576.64
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	6,064.13	\$ 5,688.38
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	6,206.51	\$ 5,821.94
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	6,354.70	\$ 5,960.95
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	7,226.40	\$ 6,778.64
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	7,624.47	\$ 7,152.04
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	7,670.96	\$ 7,195.65
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	7,679.68	\$ 7,203.83
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	7,795.91	\$ 7,312.86
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	7,848.21	\$ 7,361.92
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	8,359.61	\$ 7,841.63
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	8,409.00	\$ 7,887.96
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	9,196.44	\$ 8,626.61
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	9,530.59	\$ 8,940.06
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	12,389.77	\$ 11,622.08

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	12,883.73	\$ 12,085.43
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	13,496.83	\$ 12,660.54
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	13,999.51	\$ 13,132.07
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	14,786.94	\$ 13,870.71
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	15,870.76	\$ 14,887.38
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	16,646.57	\$ 15,615.12
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	16,727.93	\$ 15,691.44
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	17,038.84	\$ 15,983.08
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	17,076.61	\$ 16,018.51
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	20,885.94	\$ 19,591.81
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	23,021.61	\$ 21,595.15
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	26,427.05	\$ 24,789.58
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	28,001.92	\$ 26,266.87
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	36,564.93	\$ 34,299.30
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	42,544.79	\$ 39,908.63
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	48,556.62	\$ 45,547.96
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	52,325.27	\$ 49,083.10
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	54,083.20	\$ 50,732.10
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	82,942.29	\$ 77,803.03
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	91,127.56	\$ 85,481.12
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	169,667.76	\$ 159,154.82
RICH COURT EURO STRATEGIES INC	7/21/2009	CITCO GLOBAL CUSTODY NV	CHF	374,555.13	\$ 351,346.98
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	100.44	\$ 142.80
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	184.82	\$ 262.78
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	233.03	\$ 331.32
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	249.10	\$ 354.17
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	297.31	\$ 422.71
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	333.47	\$ 474.12
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	349.54	\$ 496.97
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	349.54	\$ 496.97
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	490.17	\$ 696.92
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	526.33	\$ 748.33
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	550.43	\$ 782.60
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	582.57	\$ 828.29
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	602.66	\$ 856.86
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	646.86	\$ 919.70
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	654.89	\$ 931.12
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	683.02	\$ 971.11
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	687.04	\$ 976.83
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	711.14	\$ 1,011.09
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	751.32	\$ 1,068.22
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	751.32	\$ 1,068.22
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	843.73	\$ 1,199.61
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	875.87	\$ 1,245.30
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	879.89	\$ 1,251.02
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	932.12	\$ 1,325.28
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	932.12	\$ 1,325.28
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	960.24	\$ 1,365.26
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,000.42	\$ 1,422.39
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,004.44	\$ 1,428.10
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,020.51	\$ 1,450.95
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,056.67	\$ 1,502.36
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,076.76	\$ 1,530.93
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,137.03	\$ 1,616.62
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,201.31	\$ 1,708.01
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,285.68	\$ 1,827.97
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,333.90	\$ 1,896.53
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,337.91	\$ 1,902.23
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,386.13	\$ 1,970.79
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,454.43	\$ 2,067.89
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,486.57	\$ 2,113.59
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,526.75	\$ 2,170.72
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,526.75	\$ 2,170.72
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,775.85	\$ 2,524.89

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,892.36	\$ 2,690.54
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	1,900.40	\$ 2,701.97
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,037.00	\$ 2,896.19
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,045.04	\$ 2,907.62
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,286.10	\$ 3,250.35
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,302.18	\$ 3,273.22
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,302.18	\$ 3,273.22
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,334.32	\$ 3,318.91
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,470.92	\$ 3,513.13
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,595.47	\$ 3,690.21
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,752.16	\$ 3,912.99
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	2,780.29	\$ 3,952.99
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	3,519.56	\$ 5,004.08
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	4,021.78	\$ 5,718.13
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	4,190.52	\$ 5,958.04
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	4,556.14	\$ 6,477.87
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	4,648.55	\$ 6,609.26
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	5,026.22	\$ 7,146.23
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	5,066.39	\$ 7,203.34
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	5,259.25	\$ 7,477.55
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	5,311.48	\$ 7,551.81
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	5,383.80	\$ 7,654.63
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	5,448.08	\$ 7,746.03
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	5,898.07	\$ 8,385.82
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	6,327.97	\$ 8,997.04
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	7,091.34	\$ 10,082.40
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	7,320.36	\$ 10,408.01
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	7,489.10	\$ 10,647.93
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	7,573.47	\$ 10,767.88
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	9,035.94	\$ 12,847.21
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	9,449.77	\$ 13,435.59
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	9,751.10	\$ 13,864.02
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	10,554.65	\$ 15,006.50
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	10,996.60	\$ 15,634.86
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	11,362.22	\$ 16,154.69
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	12,077.38	\$ 17,171.50
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	13,109.94	\$ 18,639.58
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	14,387.59	\$ 20,456.13
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	15,026.42	\$ 21,364.41
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	15,749.61	\$ 22,392.64
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	15,789.79	\$ 22,449.77
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	17,549.57	\$ 24,951.80
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	22,760.60	\$ 32,360.79
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	24,387.79	\$ 34,674.32
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	25,721.69	\$ 36,570.84
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	25,745.79	\$ 36,605.11
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	26,573.45	\$ 37,781.87
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	26,685.95	\$ 37,941.82
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	26,693.98	\$ 37,953.23
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	27,557.80	\$ 39,181.40
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	28,787.24	\$ 40,929.41
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	34,090.68	\$ 48,469.79
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	38,285.22	\$ 54,433.54
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	39,145.02	\$ 55,656.00
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	42,684.66	\$ 60,688.62
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	40,719.98	\$ 57,895.26
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	49,711.72	\$ 70,679.63
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	50,342.51	\$ 71,576.48
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	52,218.80	\$ 74,244.17
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	55,111.59	\$ 78,357.11
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	28,771.17	\$ 40,906.56
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	77,012.39	\$ 109,495.45
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	78,888.68	\$ 112,163.14
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	79,149.83	\$ 112,534.44

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	83,276.07	\$ 118,401.08
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	83,480.98	\$ 118,692.42
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	93,493.23	\$ 132,927.74
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	111,665.55	\$ 158,764.96
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	188,854.72	\$ 268,511.75
RICH COURT EURO STRATEGIES INC	7/22/2009	CITCO GLOBAL CUSTODY NV	EUR	368,552.96	\$ 524,004.91
AMERICA ALTERNATIVE INVESTMENTS INC	8/18/2009	CITCO GLOBAL CUSTODY NV	USD	48,058.59	\$ 48,058.59
RICH COURT EURO STRATEGIES INC	8/27/2009	CITCO GLOBAL CUSTODY NV	USD	328,455.93	\$ 328,455.93
RICH COURT EURO STRATEGIES INC	8/27/2009	CITCO GLOBAL CUSTODY NV	EUR	6,753.85	\$ 9,677.03
RICH COURT EURO STRATEGIES INC	8/26/2009	CITCO GLOBAL CUSTODY NV	CHF	554,209.39	\$ 519,600.86
RICH COURT EURO STRATEGIES INC	8/27/2009	CITCO GLOBAL CUSTODY NV	EUR	1,963,641.85	\$ 2,802,227.12
RICH COURT EURO STRATEGIES INC	8/28/2009	CITCO GLOBAL CUSTODY NV	USD	205,818.40	\$ 205,818.40
RICH COURT EURO STRATEGIES INC	8/28/2009	CITCO GLOBAL CUSTODY NV	USD	205,818.40	\$ 205,818.40
RICH COURT EURO STRATEGIES INC	9/2/2009	CITCO GLOBAL CUSTODY NV	USD	115,607.17	\$ 115,607.17
RICH COURT EURO STRATEGIES INC	9/2/2009	CITCO GLOBAL CUSTODY NV	USD	202,290.23	\$ 202,290.23
RICH COURT EURO STRATEGIES INC	9/2/2009	CITCO GLOBAL CUSTODY NV	USD	205,883.45	\$ 205,883.45
RICH COURT EURO STRATEGIES INC	9/1/2009	CITCO GLOBAL CUSTODY NV	CHF	1,191,716.01	\$ 1,121,156.05
RICH COURT EURO STRATEGIES INC	9/2/2009	CITCO GLOBAL CUSTODY NV	EUR	3,869.88	\$ 5,512.11
RICH COURT EURO STRATEGIES INC	9/2/2009	CITCO GLOBAL CUSTODY NV	EUR	1,597,541.53	\$ 2,275,479.05
RICH COURT COMPOSITE INC.	9/3/2009	Citco Fund Services Cayman	USD	2,000.00	\$ 2,000.00
OPTIMA ABSOLUTE RETURN FUND LTD.	9/3/2009	Citco Fund Services Cayman	USD	2,049.98	\$ 2,049.98
RICH COURT ALLWEATHER B INC.	9/3/2009	CITCO GLOBAL CUSTODY NV	USD	229,896.32	\$ 229,896.32
RICH COURT ALLWEATHER B INC.	9/3/2009	CITCO GLOBAL CUSTODY NV	USD	10,051.68	\$ 10,051.68
RICH COURT ALLWEATHER B INC.	9/3/2009	CITCO GLOBAL CUSTODY NV	USD	59,140.39	\$ 59,140.39
RICH COURT ALLWEATHER B INC.	9/3/2009	CITCO GLOBAL CUSTODY NV	USD	162,284.34	\$ 162,284.34
RICH COURT ALLWEATHER B INC.	9/3/2009	CITCO GLOBAL CUSTODY NV	USD	13,827.43	\$ 13,827.43
RICH COURT ALLWEATHER B INC.	9/3/2009	Citco Fund Services Cayman	USD	5,089.02	\$ 5,089.02
RICH COURT ALLWEATHER B INC.	9/3/2009	Citco Fund Services Cayman	USD	3,110.11	\$ 3,110.11
AMERICA ALTERNATIVE INVESTMENTS INC	9/3/2009	Citco Fund Services Cayman	USD	5,644.06	\$ 5,644.06
AMERICA ALTERNATIVE INVESTMENTS INC	9/3/2009	Citco Fund Services Cayman	USD	5,610.71	\$ 5,610.71
RICH COURT ALLWEATHER B INC.	9/3/2009	CITCO GLOBAL CUSTODY NV	EUR	2,750.72	\$ 3,927.19
RICH COURT ALLWEATHER B INC.	9/3/2009	CITCO GLOBAL CUSTODY NV	EUR	433,259.58	\$ 618,561.93
RICH COURT ALLWEATHER B INC.	9/3/2009	CITCO GLOBAL CUSTODY NV	EUR	13,508.75	\$ 19,286.36
RICH COURT ALLWEATHER B INC.	9/3/2009	CITCO GLOBAL CUSTODY NV	EUR	3,182.96	\$ 4,544.29
AMERICA ALTERNATIVE INVESTMENTS INC	9/8/2009	Citco BVI Ltd	USD	350.00	\$ 350.00
RICH COURT EURO STRATEGIES INC	9/3/2009	Citco Banking Corporation N.V.	EUR	6,804.78	\$ 9,861.27
RICH COURT EURO STRATEGIES INC	9/3/2009	Citco Banking Corporation N.V.	EUR	14,760.12	\$ 21,389.89
RICH COURT EURO STRATEGIES INC	9/18/2009	Citco London Ltd	EUR	355.08	\$ 522.21
RICH COURT EURO STRATEGIES INC	10/6/2009	CITCO GLOBAL CUSTODY NV	USD	34,473.43	\$ 34,473.43
RICH COURT EURO STRATEGIES INC	10/6/2009	CITCO GLOBAL CUSTODY NV	USD	60,320.31	\$ 60,320.31
RICH COURT EURO STRATEGIES INC	10/6/2009	CITCO GLOBAL CUSTODY NV	USD	100,859.66	\$ 100,859.66
RICH COURT EURO STRATEGIES INC	10/6/2009	CITCO GLOBAL CUSTODY NV	USD	346,700.13	\$ 346,700.13
RICH COURT EURO STRATEGIES INC	10/6/2009	CITCO GLOBAL CUSTODY NV	USD	183,356.77	\$ 183,356.77
RICH COURT EURO STRATEGIES INC	10/6/2009	Citco Bank Nederland ND	CHF	2,578,428.10	\$ 2,515,907.79
RICH COURT EURO STRATEGIES INC	10/6/2009	Citco Bank Nederland ND	CHF	320,997.65	\$ 313,214.28
RICH COURT EURO STRATEGIES INC	10/6/2009	CITCO GLOBAL CUSTODY NV	EUR	1,137.48	\$ 1,676.89
RICH COURT EURO STRATEGIES INC	10/6/2009	CITCO GLOBAL CUSTODY NV	EUR	2,189.37	\$ 3,227.60
RICH COURT EURO STRATEGIES INC	10/6/2009	CITCO GLOBAL CUSTODY NV	EUR	684,952.51	\$ 1,009,765.28
RICH COURT ALLWEATHER B INC.	10/7/2009	CITCO GLOBAL CUSTODY NV	USD	388.26	\$ 388.26
RICH COURT EURO STRATEGIES INC	10/6/2009	CITCO GLOBAL CUSTODY NV	EUR	774,236.21	\$ 1,141,388.39
AMERICA ALTERNATIVE INVESTMENTS INC	10/8/2009	CITCO GLOBAL CUSTODY NV	USD	6,792.87	\$ 6,792.87
AMERICA ALTERNATIVE INVESTMENTS INC	10/8/2009	CITCO GLOBAL CUSTODY NV	USD	210,714.01	\$ 210,714.01
RICH COURT ALLWEATHER B INC.	10/7/2009	CITCO GLOBAL CUSTODY NV	EUR	2,020.86	\$ 2,986.73
RICH COURT ALLWEATHER B INC.	10/7/2009	CITCO GLOBAL CUSTODY NV	EUR	802.29	\$ 1,185.75
RICH COURT ALLWEATHER B INC.	10/16/2009	CITCO GLOBAL CUSTODY NV	USD	367,271.13	\$ 367,271.13
RICH COURT EURO STRATEGIES INC	10/23/2009	CITCO GLOBAL CUSTODY NV	USD	68,995.44	\$ 68,995.44
RICH COURT EURO STRATEGIES INC	10/23/2009	CITCO GLOBAL CUSTODY NV	USD	109,267.68	\$ 109,267.68
RICH COURT EURO STRATEGIES INC	10/22/2009	CITCO GLOBAL CUSTODY NV	CHF	373,755.37	\$ 371,124.10
RICH COURT COMPOSITE INC.	10/23/2009	Citco Banking Corporation	EUR	340,128.00	\$ 511,154.49
RICH COURT EURO STRATEGIES INC	10/23/2009	CITCO GLOBAL CUSTODY NV	EUR	1,296.53	\$ 1,948.46
RICH COURT EURO STRATEGIES INC	10/23/2009	CITCO GLOBAL CUSTODY NV	EUR	527,318.44	\$ 792,469.87
RICH COURT EURO STRATEGIES INC	11/4/2009	CITCO GLOBAL CUSTODY NV	USD	27,487.50	\$ 27,487.50
RICH COURT EURO STRATEGIES INC	11/4/2009	CITCO GLOBAL CUSTODY NV	USD	44,682.78	\$ 44,682.78
RICH COURT EURO STRATEGIES INC	11/4/2009	CITCO GLOBAL CUSTODY NV	USD	48,096.54	\$ 48,096.54

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT EURO STRATEGIES INC	11/4/2009	CITCO GLOBAL CUSTODY NV	USD	311,263.18	\$ 311,263.18
RICH COURT ALLWEATHER B INC.	11/4/2009	CITCO GLOBAL CUSTODY NV	USD	87,561.48	\$ 87,561.48
AMERICA ALTERNATIVE INVESTMENTS INC	11/4/2009	CITCO GLOBAL CUSTODY NV	USD	18,360.42	\$ 18,360.42
RICH COURT EURO STRATEGIES INC	11/4/2009	CITCO GLOBAL CUSTODY NV	CHF	2,189,247.54	\$ 2,152,554.45
RICH COURT EURO STRATEGIES INC	11/5/2009	CITCO GLOBAL CUSTODY NV	EUR	917.36	\$ 1,363.01
RICH COURT EURO STRATEGIES INC	11/5/2009	CITCO GLOBAL CUSTODY NV	EUR	695,475.80	\$ 1,033,332.03
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	USD	37,016.99	\$ 37,016.99
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	264,429.36	\$ 395,975.17
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	9,087.57	\$ 13,608.37
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	16,972.90	\$ 25,416.42
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	36,056.07	\$ 53,992.90
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	61,295.69	\$ 91,788.49
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	121,923.06	\$ 182,576.19
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	342,047.80	\$ 512,206.49
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	24,128.19	\$ 36,131.25
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	154,037.91	\$ 230,667.23
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	45,076.31	\$ 67,500.44
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	CHF	40,665.69	\$ 39,903.77
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	CHF	122,150.47	\$ 119,861.83
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	CHF	70,225.87	\$ 68,910.10
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	CHF	9,690.91	\$ 9,509.34
RICH COURT COMPOSITE INC.	11/16/2009	CITCO GLOBAL CUSTODY NV	EUR	1,931,155.54	\$ 2,891,848.45
RICH COURT EURO STRATEGIES INC	11/25/2009	Citco Global Custody CN	USD	49,597.06	\$ 49,597.06
AMERICA ALTERNATIVE INVESTMENTS INC	11/25/2009	CITCO GLOBAL CUSTODY NV	USD	1,487.05	\$ 1,487.05
RICH COURT EURO STRATEGIES INC	11/25/2009	Citco Global Custody CN	EUR	56,450.55	\$ 85,148.46
RICH COURT EURO STRATEGIES INC	11/27/2009	Citco Global Custody CN	EUR	496.49	\$ 743.07
RICH COURT EURO STRATEGIES INC	11/27/2009	Citco Global Custody CN	EUR	496.49	\$ 743.07
RICH COURT EURO STRATEGIES INC	11/26/2009	CITCO GLOBAL CUSTODY NV	EUR	328,593.40	\$ 491,785.70
RICH COURT EURO STRATEGIES INC	11/26/2009	Citco Global Custody CN	USD	151,733.95	\$ 151,733.95
RICH COURT EURO STRATEGIES INC	11/26/2009	Citco Global Custody CN	CHF	1,120,261.98	\$ 1,099,272.47
RICH COURT EURO STRATEGIES INC	12/7/2009	CITCO GLOBAL CUSTODY NV	USD	86.45	\$ 86.45
AMERICA ALTERNATIVE INVESTMENTS INC	12/7/2009	CITCO GLOBAL CUSTODY NV	USD	105,329.01	\$ 105,329.01
RICH COURT EURO STRATEGIES INC	12/7/2009	CITCO GLOBAL CUSTODY NV	USD	86.45	\$ 86.45
AMERICA ALTERNATIVE INVESTMENTS INC	12/7/2009	CITCO GLOBAL CUSTODY NV	USD	105,329.01	\$ 105,329.01
RICH COURT EURO STRATEGIES INC	12/11/2009	CITCO GLOBAL CUSTODY NV	CHF	656.66	\$ 636.03
RICH COURT EURO STRATEGIES INC	12/11/2009	CITCO GLOBAL CUSTODY NV	CHF	656.66	\$ 636.03
RICH COURT EURO STRATEGIES INC	12/29/2009	Citco Global Custody CN	USD	493.24	\$ 493.24
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	USD	46,238.16	\$ 46,238.16
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	USD	49,766.73	\$ 49,766.73
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	USD	28,443.55	\$ 28,443.55
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	USD	34,817.75	\$ 34,817.75
RICH COURT EURO STRATEGIES INC	12/29/2009	Citco Global Custody CN	USD	493.24	\$ 493.24
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	USD	46,238.16	\$ 46,238.16
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	USD	49,766.73	\$ 49,766.73
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	USD	28,443.55	\$ 28,443.55
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	USD	34,817.75	\$ 34,817.75
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	CHF	74,889.22	\$ 72,073.80
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	CHF	74,889.22	\$ 72,073.80
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	EUR	954.47	\$ 1,369.61
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	EUR	339,025.99	\$ 486,481.78
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	EUR	954.47	\$ 1,369.61
RICH COURT EURO STRATEGIES INC	12/29/2009	CITCO GLOBAL CUSTODY NV	EUR	339,025.99	\$ 486,481.78
RICH COURT EURO STRATEGIES INC	1/6/2010	Citco BVI Ltd	USD	112.00	\$ 112.00
RICH COURT EURO STRATEGIES INC	1/6/2010	Citco BVI Ltd	USD	112.00	\$ 112.00
RICH COURT EURO STRATEGIES INC	1/6/2010	Citco BVI Ltd	USD	112.00	\$ 112.00
RICH COURT EURO STRATEGIES INC	1/6/2010	Citco BVI Ltd	USD	112.00	\$ 112.00
RICH COURT ALLWEATHER B INC.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	37,506.36	\$ 37,506.36
RICH COURT ALLWEATHER B INC.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	11,998.34	\$ 11,998.34
RICH COURT ALLWEATHER B INC.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	37,506.36	\$ 37,506.36
RICH COURT ALLWEATHER B INC.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	11,998.34	\$ 11,998.34
RICH COURT ALLWEATHER B INC.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	37,506.36	\$ 37,506.36
RICH COURT ALLWEATHER B INC.	1/15/2010	CITCO GLOBAL CUSTODY NV	USD	11,998.34	\$ 11,998.34
RICH COURT EURO STRATEGIES INC	1/19/2010	CITCO GLOBAL CUSTODY NV	USD	893.03	\$ 893.03
RICH COURT EURO STRATEGIES INC	1/19/2010	CITCO GLOBAL CUSTODY NV	USD	893.03	\$ 893.03

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
RICH COURT AAA MULTISTRATEGIES LTD	1/15/2010	Citco BVI Ltd	EUR	1,058.57	\$ 1,510.38
RICH COURT AAA MULTISTRATEGIES LTD	1/15/2010	Citco Fund Services (C.I.) Ltd	EUR	2,089.28	\$ 2,981.01
RICH COURT AAA MULTISTRATEGIES LTD	1/15/2010	Citco BVI Ltd	EUR	1,058.57	\$ 1,510.38
RICH COURT AAA MULTISTRATEGIES LTD	1/15/2010	Citco Fund Services (C.I.) Ltd	EUR	2,089.28	\$ 2,981.01
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	USD	24,204.03	\$ 24,204.03
RICH COURT COMPOSITE INC.	2/3/2010	CITCO GLOBAL CUSTODY NV	CHF	4,188.02	\$ 3,930.42
RICH COURT COMPOSITE INC.	2/3/2010	CITCO GLOBAL CUSTODY NV	CHF	30,348.09	\$ 28,481.42
RICH COURT COMPOSITE INC.	2/3/2010	CITCO GLOBAL CUSTODY NV	CHF	17,573.12	\$ 16,492.22
RICH COURT COMPOSITE INC.	2/3/2010	CITCO GLOBAL CUSTODY NV	CHF	52,787.16	\$ 49,540.29
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	79,745.77	\$ 109,721.87
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	5,944.29	\$ 8,178.72
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	223,724.66	\$ 307,821.82
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	15,779.90	\$ 21,711.50
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	40,091.55	\$ 55,161.80
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	23,582.78	\$ 32,447.45
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	11,103.02	\$ 15,276.60
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	1,267,748.73	\$ 1,744,290.15
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	172,959.31	\$ 237,973.99
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	56,698.89	\$ 78,011.76
RICH COURT COMPOSITE INC.	2/4/2010	CITCO GLOBAL CUSTODY NV	EUR	72,981.43	\$ 100,414.84
AMERICA ALTERNATIVE INVESTMENTS INC	2/5/2010	CITCO GLOBAL CUSTODY NV	USD	47,233.81	\$ 47,233.81
RICH COURT EURO STRATEGIES INC	2/8/2010	CITCO GLOBAL CUSTODY NV	USD	25,038.50	\$ 25,038.50
RICH COURT EURO STRATEGIES INC	2/8/2010	CITCO GLOBAL CUSTODY NV	USD	43,801.17	\$ 43,801.17
RICH COURT EURO STRATEGIES INC	2/8/2010	CITCO GLOBAL CUSTODY NV	USD	40,702.16	\$ 40,702.16
RICH COURT EURO STRATEGIES INC	2/8/2010	CITCO GLOBAL CUSTODY NV	USD	73,611.38	\$ 73,611.38
RICH COURT EURO STRATEGIES INC	2/5/2010	CITCO GLOBAL CUSTODY NV	CHF	81,152.21	\$ 75,878.64
RICH COURT EURO STRATEGIES INC	2/8/2010	CITCO GLOBAL CUSTODY NV	EUR	278,279.50	\$ 381,300.80
RICH COURT COMPOSITE INC.	2/10/2010	Citco Fund Services Cayman	USD	18,280.59	\$ 18,280.59
OPTIMA ABSOLUTE RETURN FUND LTD.	2/10/2010	Citco Fund Services Cayman	USD	12,360.79	\$ 12,360.79
RICH COURT ALLWEATHER B INC.	2/10/2010	Citco Fund Services Cayman	USD	16,095.69	\$ 16,095.69
AMERICA ALTERNATIVE INVESTMENTS INC	2/10/2010	Citco Fund Services Cayman	USD	15,849.87	\$ 15,849.87
RICH COURT EURO STRATEGIES INC	2/8/2010	Citco London Ltd	EUR	693.54	\$ 950.29
RICH COURT COMPOSITE INC.	3/2/2010	Citco Fund Services Cayman	USD	1,789.00	\$ 1,789.00
OPTIMA ABSOLUTE RETURN FUND LTD.	3/2/2010	Citco Fund Services Cayman	USD	1,500.00	\$ 1,500.00
RICH COURT EURO STRATEGIES INC	2/26/2010	Citco Fund Services Cayman	EUR	2,390.38	\$ 3,264.91
RICH COURT COMPOSITE INC.	3/29/2010	Citco BVI Ltd	USD	4,420.00	\$ 4,420.00
OPTIMA ABSOLUTE RETURN FUND LTD.	3/29/2010	Citco BVI Ltd	USD	4,020.00	\$ 4,020.00
RICH COURT COMPOSITE INC.	3/30/2010	Citco Fund Services Cayman	USD	2,059.98	\$ 2,059.98
OPTIMA ABSOLUTE RETURN FUND LTD.	3/30/2010	Citco Fund Services Cayman	USD	1,523.16	\$ 1,523.16
RICH COURT EURO STRATEGIES INC	4/12/2010	CITCO GLOBAL CUSTODY NV	USD	89,921.03	\$ 89,921.03
RICH COURT EURO STRATEGIES INC	4/12/2010	CITCO GLOBAL CUSTODY NV	EUR	516,598.87	\$ 710,878.27
RICH COURT EURO STRATEGIES INC	4/12/2010	CITCO GLOBAL CUSTODY NV	CHF	805,688.68	\$ 763,136.21
RICH COURT EURO STRATEGIES INC	4/12/2010	Citco Fund Services Cayman	EUR	2,287.15	\$ 3,147.29
RICH COURT EURO STRATEGIES INC	4/21/2010	CITCO GLOBAL CUSTODY NV	USD	26,413.07	\$ 26,413.07
RICH COURT EURO STRATEGIES INC	4/21/2010	CITCO GLOBAL CUSTODY NV	USD	19,434.03	\$ 19,434.03
RICH COURT EURO STRATEGIES INC	4/21/2010	CITCO GLOBAL CUSTODY NV	EUR	230,626.44	\$ 308,622.92
RICH COURT EURO STRATEGIES INC	4/21/2010	CITCO GLOBAL CUSTODY NV	EUR	181,635.11	\$ 243,063.01
RICH COURT EURO STRATEGIES INC	4/21/2010	CITCO GLOBAL CUSTODY NV	CHF	257,882.43	\$ 244,262.36
RICH COURT EURO STRATEGIES INC	4/21/2010	CITCO GLOBAL CUSTODY NV	CHF	213,909.32	\$ 202,611.69
RICH COURT ALLWEATHER B INC.	4/26/2010	CITCO GLOBAL CUSTODY NV	USD	229,271.84	\$ 229,271.84
RICH COURT ALLWEATHER B INC.	4/26/2010	CITCO GLOBAL CUSTODY NV	EUR	52,051.48	\$ 69,410.80
RICH COURT COMPOSITE INC.	4/27/2010	Citco Fund Services Cayman	USD	1,172.80	\$ 1,172.80
RICH COURT COMPOSITE INC.	4/27/2010	Citco Fund Services Cayman	USD	3,000.00	\$ 3,000.00
OPTIMA ABSOLUTE RETURN FUND LTD.	4/27/2010	Citco Fund Services Cayman	USD	1,771.95	\$ 1,771.95
OPTIMA ABSOLUTE RETURN FUND LTD.	4/27/2010	Citco Fund Services Cayman	USD	4,000.00	\$ 4,000.00
RICH COURT ALLWEATHER B INC.	4/27/2010	Citco Fund Services Cayman	USD	3,107.87	\$ 3,107.87
RICH COURT ALLWEATHER B INC.	4/27/2010	Citco Fund Services Cayman	USD	6,833.34	\$ 6,833.34
AMERICA ALTERNATIVE INVESTMENTS INC	4/27/2010	Citco Fund Services Cayman	USD	4,751.64	\$ 4,751.64
AMERICA ALTERNATIVE INVESTMENTS INC	4/27/2010	Citco Fund Services Cayman	USD	9,333.08	\$ 9,333.08
RICH COURT EURO STRATEGIES INC	4/26/2010	Citco Fund Services Cayman	EUR	3,395.86	\$ 4,528.39
RICH COURT EURO STRATEGIES INC	4/26/2010	Citco Fund Services Cayman	EUR	7,165.91	\$ 9,555.76
RICH COURT COMPOSITE INC.	6/7/2010	Citco Fund Services Cayman	USD	1,000.00	\$ 1,000.00
OPTIMA ABSOLUTE RETURN FUND LTD.	6/7/2010	Citco Fund Services Cayman	USD	1,800.88	\$ 1,800.88
RICH COURT ALLWEATHER B INC.	6/7/2010	Citco Fund Services Cayman	USD	2,923.22	\$ 2,923.22

EXHIBIT 3

Unreconciled Richcourt Citco Payments

Amounts transferred have been converted into USD from the local currency based on the foreign exchange rate as of the date of the transaction.

Debtor	Posting Date	Transferee	Currency	Amount Transferred in Local Currency	Amount Transferred in USD
AMERICA ALTERNATIVE INVESTMENTS INC	6/7/2010	Citco Fund Services Cayman	USD	4,521.01	\$ 4,521.01
RICH COURT EURO STRATEGIES INC	6/8/2010	Citco Fund Services (C.I.) Ltd	EUR	4,656.87	\$ 5,589.18
RICH COURT EURO STRATEGIES INC	6/15/2010	CITCO GLOBAL CUSTODY NV	USD	10,620.89	\$ 10,620.89
RICH COURT EURO STRATEGIES INC	6/15/2010	CITCO GLOBAL CUSTODY NV	USD	17,252.85	\$ 17,252.85
RICH COURT EURO STRATEGIES INC	6/15/2010	CITCO GLOBAL CUSTODY NV	USD	18,579.24	\$ 18,579.24
RICH COURT EURO STRATEGIES INC	6/16/2010	CITCO GLOBAL CUSTODY NV	USD	91,833.09	\$ 91,833.09
RICH COURT EURO STRATEGIES INC	6/15/2010	CITCO GLOBAL CUSTODY NV	CHF	215,091.90	\$ 190,888.40
RICH COURT EURO STRATEGIES INC	6/16/2010	CITCO GLOBAL CUSTODY NV	EUR	343,425.53	\$ 423,215.99
RICH COURT EURO STRATEGIES INC	6/17/2010	CITCO GLOBAL CUSTODY NV	USD	9,660.19	\$ 9,660.19
RICH COURT EURO STRATEGIES INC	6/17/2010	CITCO GLOBAL CUSTODY NV	USD	8,973.11	\$ 8,973.11
RICH COURT EURO STRATEGIES INC	6/17/2010	CITCO GLOBAL CUSTODY NV	USD	5,519.05	\$ 5,519.05
RICH COURT EURO STRATEGIES INC	6/17/2010	CITCO GLOBAL CUSTODY NV	USD	24,006.72	\$ 24,006.72
RICH COURT EURO STRATEGIES INC	6/16/2010	CITCO GLOBAL CUSTODY NV	CHF	105,435.09	\$ 94,682.81
RICH COURT EURO STRATEGIES INC	6/17/2010	CITCO GLOBAL CUSTODY NV	EUR	142,155.73	\$ 175,829.75
RICH COURT EURO STRATEGIES INC	6/28/2010	CITCO GLOBAL CUSTODY NV	USD	3,036.31	\$ 3,036.31
RICH COURT EURO STRATEGIES INC	6/28/2010	CITCO GLOBAL CUSTODY NV	USD	4,311.68	\$ 4,311.68
RICH COURT EURO STRATEGIES INC	6/28/2010	CITCO GLOBAL CUSTODY NV	USD	25,457.88	\$ 25,457.88
RICH COURT EURO STRATEGIES INC	6/28/2010	CITCO GLOBAL CUSTODY NV	USD	4,934.93	\$ 4,934.93
RICH COURT EURO STRATEGIES INC	6/25/2010	CITCO GLOBAL CUSTODY NV	CHF	60,113.28	\$ 55,356.96
RICH COURT EURO STRATEGIES INC	6/28/2010	CITCO GLOBAL CUSTODY NV	EUR	99,276.51	\$ 122,337.96